

Maine Health Data Organization Hospital Financial Information

Part III

2005 – 2006 All Financial Information by Hospital

Includes tables containing *all* data elements and ratios for each of Maine's 39 non-governmental hospitals.

**Maine Hospital Designation
July 1, 2008**

Hospital Name	Peer Group
Acadia Hospital Corporation	F
Aroostook Medical Center, The (TAMC)	B
Blue Hill Memorial Hospital	E
Bridgton Hospital	E
Calais Regional Hospital	E
Cary Medical Center	C
Central Maine Medical Center	A
Charles A. Dean Memorial Hospital	E
Down East Community Hospital	E
Eastern Maine Medical Center	A
Franklin Memorial Hospital	C
Henrietta D. Goodall Hospital	C
Houlton Regional Hospital	E
Inland Hospital	D
Maine Coast Memorial Hospital	C
Maine Medical Center	A
MaineGeneral Medical Center	A
Mayo Regional Hospital	E
Mercy Hospital	B
Mid Coast Hospital	B
Miles Memorial Hospital	D
Millinocket Regional Hospital	E
Mount Desert Island Hospital	E
New England Rehabilitation Hospital	G
Northern Maine Medical Center	D
Parkview Adventist Medical Center	D
Penobscot Bay Medical Center	B
Penobscot Valley Hospital	E
Redington-Fairview General Hospital	E
Rumford Community Hospital	E
Sebasticook Valley Hospital	E
Southern Maine Medical Center	B
Spring Harbor Hospital	F
St. Andrews Hospital	E
St. Joseph Hospital	B
St. Mary's Regional Medical Center	B
Stephens Memorial Hospital	D
Waldo County General Hospital	E
York Hospital	B

Maine Health Data Organization

Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	14,097,509	5,923,314
Cash and Investment	4,050,720	1,368,641
Current Assets Whose Use is Limited	†	448,412
Net Patient Accounts Receivable	2,399,698	1,656,185
Due from Affiliates	134,240	165,270
Third Party Settlements Receivable	7,099,491	1,804,479
Other Accounts Receivable	141,849	123,955
Inventory	150,026	169,834
Other Current Assets	121,485	186,538
Total Non-Current Assets	18,853,263	29,936,730
Trustee Held Investments	†	13,900
Board Designated and Undesignated Investments	7,589,579	6,840,451
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	369,151	12,459,618
Gross Property, Plant and Equipment (PP&E)	24,894,729	25,604,881
Accumulated Depreciation	14,000,196	14,982,120
Net Property, Plant and Equipment (PP&E)	10,894,533	10,622,761
Total Unrestricted Assets	32,950,772	35,860,044
Total Current Liabilities	14,444,435	16,788,155
Current Long Term Debt (LTD)	772,215	814,359
Accounts Payable and Accrued Expenses	3,135,920	3,507,702
Estimated Third Party Settlements	9,942,274	11,679,022
Due to Affiliate	594,026	787,072
Other Current Liabilities	†	†
Total Non-current Liabilities	17,590,198	17,428,663
Long Term Debt	14,462,484	13,735,387
Estimated Third Party Settlements	†	†
Due to Affiliate	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	3,127,714	3,693,276
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	916,138	1,643,226
Total Liabilities & Equity	32,950,771	35,860,044
Total Restricted Assets	180,238	281,821
Cash and Investments	†	281,821
Receivables	†	†
Other Assets	180,238	†
Total Restricted Liabilities and Equity	180,238	281,821
Total Restricted Fund Balance	180,238	281,821
Total Liabilities	†	†
Temporarily Restricted Net Assets	145,033	242,702
Permanently Restricted Net Assets	35,205	39,119
† Data not available or not applicable		

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Acadia Hospital Corporation -- Bangor, Maine	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	52,587,750	57,618,593
Gross Inpatient Service Revenue	35,001,236	38,129,721
Gross Outpatient Service Revenue	17,586,514	19,488,872
Free Care (Charity Care)	10,000,533	10,604,435
Bad Debt (Provision for Bad Debt)	1,539,236	2,357,178
Contractuals	5,120,757	5,997,009
Changes in Prior Year Estimated/Final Settlements	†	†
Net Patient Service Revenue	35,927,224	38,659,971
Other Operating Revenue	2,129,531	1,959,018
Total Operating Revenue	38,056,755	40,618,989
Total Operating Expenses	37,002,531	40,197,721
Depreciation and Amortization	1,208,231	1,270,912
Interest	877,166	858,765
Other Operating Expenses	34,917,134	38,068,044
Net Operating Income	1,054,224	421,268
Total Non-operating Revenue	245,724	419,434
Total Investment Income	245,724	419,434
Interest and Dividends	245,724	420,285
Realized Gains/Losses on Sales of Securities	†	-851
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†
Excess of Revenue over Expenses	1,299,948	840,702
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	1,299,948	840,702
Total Change in Unrestricted Net Assets	1,155,465	727,088
Net Assets Released for Restrictions - Capital	†	30,462
Unrealized Gains/Losses on Investments	-3,483	17,924
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	-141,000	-162,000
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine		FY 2005	FY 2006
RATIOS			
Liquidity			
Current Ratio with Board Designated and Undesignated Investments		1.501	.76
Current Ratio without Board Designated and Undesignated Investments		.976	.353
Days in Accounts Receivable		24.38	15.637
Acid Test		.28	.108
Days Cash on Hand, Current		41.306	17.038
Days Cash on Hand, Incl Board Designated & Undesignated Investments		118.698	81.178
Average Payment Period, Accounts Payable and Accrued Expenses		31.977	32.89
Average Payment Period, Current Liabilities		147.292	157.415
Capital Structure			
Equity Financing Ratio		.028	.046
Fixed Asset Financing		1.327	1.293
Cash Flow Divided by Total Debt		.078	.062
Cash Flow Divided by Total Debt with Operating Income Only		.071	.049
Debt Service Coverage Total		2.057	1.821
Debt Service Coverage Total with Operating Income Only		1.908	1.564
Profitability			
Total Margin		.034	.02
Operating Margin		.028	.01
Non Operating Revenue Margin		.189	.499
Return On Assets		.039	.023
Return On Equity		1.419	.512
Markup		1.479	1.482
Deductible		.097	.104
Markup Adjustment for Deductible		1.34	1.333
Reported Income Index		1.125	1.156
Asset Efficiency			
Total Asset Turnover		1.162	1.144
Fixed Asset Turnover		3.493	3.824
Average Age Plant Depreciation Only		11.587	11.788
Other Financial Ratios			
Total Operating Expense Growth		.043	.086
Total Operating Revenue Growth		.047	.067
Realized Gains Divided by Non-Operating Revenue		†	-.002
Realized Gains Divided by Net Income		†	-.001
Long Term Debt to Equity		15.786	8.359

† Data not available or not applicable

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Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	17,127,033	15,339,568
Cash and Investment	4,156,365	925,337
Current Assets Whose Use is Limited	464,607	476,172
Net Patient Accounts Receivable	8,367,616	9,105,303
Due from Affiliates	†	†
Third Party Settlements Receivable	1,068,917	1,449,535
Other Accounts Receivable	679,083	910,103
Inventory	1,640,360	1,718,374
Other Current Assets	750,085	754,744
Total Non-Current Assets	41,602,263	47,413,135
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	2,877,847	2,737,913
Due From Affiliates	45,908	27,528
Investments in Affiliates	†	†
Other Non-current Assets	9,534,888	15,638,051
Gross Property, Plant and Equipment (PP&E)	68,480,708	68,587,496
Accumulated Depreciation	39,337,088	39,577,853
Net Property, Plant and Equipment (PP&E)	29,143,620	29,009,643
Total Unrestricted Assets	58,729,296	62,752,703
Total Current Liabilities	12,083,766	15,535,161
Current Long Term Debt (LTD)	965,000	1,000,000
Accounts Payable and Accrued Expenses	9,514,193	11,744,196
Estimated Third Party Settlements	1,218,546	404,608
Due to Affiliates	386,027	2,386,357
Other Current Liabilities	†	†
Total Non-current Liabilities	18,154,300	17,253,207
Long Term Debt	17,148,551	16,151,384
Estimated Third Party Settlements	†	†
Due to Affiliates	27,872	18,769
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	977,877	1,083,054
Fund Balance Unrestricted	28,491,230	29,964,335
Total Liabilities & Equity	58,729,296	62,752,703
Total Restricted Assets	2,046,384	1,914,687
Cash and Investments	2,046,384	1,914,687
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	2,046,384	1,914,687
Total Restricted Fund Balance	2,046,384	1,914,687
Total Liabilities	†	†
Temporarily Restricted Net Assets	1,369,669	1,237,972
Permanently Restricted Net Assets	676,715	676,715

† Data not available or not applicable

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Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	161,104,332	179,428,241
Gross Inpatient Service Revenue	67,623,077	68,917,879
Gross Outpatient Service Revenue	93,481,255	110,510,362
Free Care (Charity Care)	1,051,681	2,205,938
Bad Debt (Provision for Bad Debt)	3,448,893	3,127,807
Contractuals	77,237,023	87,775,486
Changes in Prior Year Estimated/Final Settlements	-5,300,000	-1,300,000
Net Patient Service Revenue	84,666,735	87,619,010
Other Operating Revenue	1,999,961	2,375,662
Total Operating Revenue	86,666,696	89,994,672
Total Operating Expenses	79,255,361	89,728,148
Depreciation and Amortization	3,648,981	3,762,585
Interest	980,907	839,116
Other Operating Expenses	74,625,473	85,126,447
Net Operating Income	7,411,335	266,524
Total Non-operating Revenue	663,223	773,744
Total Investment Income	89,362	221,306
Interest and Dividends	89,362	221,306
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	517,990	590,997
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	55,871	-38,559
Excess of Revenue over Expenses	8,074,558	1,040,268
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	8,074,558	1,040,268
Total Change in Unrestricted Net Assets	8,647,255	1,473,105
Net Assets Released for Restrictions - Capital	572,697	432,837
Unrealized Gains/Losses on Investments	†	†
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

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Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.		FY 2005	FY 2006
RATIOS			
Liquidity			
Current Ratio with Board Designated and Undesignated Investments		1.656	1.164
Current Ratio without Board Designated and Undesignated Investments		1.417	.987
Days in Accounts Receivable		36.073	37.931
Acid Test		.382	.09
Days Cash on Hand, Current		22.308	5.951
Days Cash on Hand, Incl Board Designated & Undesignated Investments		36.202	17.576
Average Payment Period, Accounts Payable and Accrued Expenses		45.931	49.865
Average Payment Period, Current Liabilities		58.336	65.961
Capital Structure			
Equity Financing Ratio		.485	.477
Fixed Asset Financing		.588	.557
Cash Flow Divided by Total Debt		.388	.146
Cash Flow Divided by Total Debt with Operating Income Only		.366	.123
Debt Service Coverage Total		6.648	3.127
Debt Service Coverage Total with Operating Income Only		6.301	2.698
Profitability			
Total Margin		.092	.011
Operating Margin		.086	.003
Non Operating Revenue Margin		.082	.744
Return On Assets		.137	.017
Return On Equity		.283	.035
Markup		2.058	2.026
Deductible		.479	.489
Markup Adjustment for Deductible		1.083	1.048
Reported Income Index		.856	.706
Asset Efficiency			
Total Asset Turnover		1.487	1.446
Fixed Asset Turnover		2.974	3.102
Average Age Plant Depreciation Only		10.78	10.519
Other Financial Ratios			
Total Operating Expense Growth		.132	.132
Total Operating Revenue Growth		.223	.038
Realized Gains Divided by Non-Operating Revenue		†	†
Realized Gains Divided by Net Income		†	†
Long Term Debt to Equity		.602	.539

† Data not available or not applicable

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Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	4,265,724	4,769,471
Cash and Investment	251,843	193,543
Current Assets Whose Use is Limited	85,687	88,722
Net Patient Accounts Receivable	2,750,291	3,845,719
Due from Affiliates	†	23,008
Third Party Settlements Receivable	397,530	†
Other Accounts Receivable	†	†
Inventory	195,666	258,101
Other Current Assets	584,707	360,378
Total Non-Current Assets	15,450,490	22,000,642
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	5,677,829	12,649,099
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	333,732	111,430
Gross Property, Plant and Equipment (PP&E)	22,887,941	22,113,740
Accumulated Depreciation	13,449,012	12,873,627
Net Property, Plant and Equipment (PP&E)	9,438,929	9,240,113
Total Unrestricted Assets	19,716,214	26,770,113
Total Current Liabilities	3,515,419	3,746,057
Current Long Term Debt (LTD)	468,818	694,714
Accounts Payable and Accrued Expenses	2,196,601	2,247,691
Estimated Third Party Settlements	†	173,652
Due to Affiliates	†	†
Other Current Liabilities	850,000	630,000
Total Non-current Liabilities	3,221,058	3,045,659
Long Term Debt	3,221,058	3,045,659
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	12,979,737	19,978,397
Total Liabilities & Equity	19,716,214	26,770,113
Total Restricted Assets	1,120,012	1,027,160
Cash and Investments	1,120,012	1,027,160
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	1,120,012	1,027,160
Total Restricted Fund Balance	1,120,012	1,027,160
Total Liabilities	†	†
Temporarily Restricted Net Assets	857,871	775,019
Permanently Restricted Net Assets	262,141	252,141

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	32,247,089	36,923,796
Gross Inpatient Service Revenue	6,755,055	7,905,194
Gross Outpatient Service Revenue	25,492,034	29,018,602
Free Care (Charity Care)	225,914	359,681
Bad Debt (Provision for Bad Debt)	1,094,109	1,544,731
Contractuals	9,578,580	11,788,988
Changes in Prior Year Estimated/Final Settlements	-350,000	-153,000
Net Patient Service Revenue	21,698,486	23,383,396
Other Operating Revenue	973,749	1,215,923
Total Operating Revenue	22,672,235	24,599,319
Total Operating Expenses	23,895,645	24,742,808
Depreciation and Amortization	1,383,163	1,345,904
Interest	216,779	274,678
Other Operating Expenses	22,295,703	23,122,226
Net Operating Income	-1,223,410	-143,489
Total Non-operating Revenue	314,198	769,214
Total Investment Income	314,198	769,214
Interest and Dividends	143,373	142,380
Realized Gains/Losses on Sales of Securities	170,825	626,834
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†
Excess of Revenue over Expenses	-909,212	625,725
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	-909,212	625,725
Total Change in Unrestricted Net Assets	-8,237,833	6,344,990
Net Assets Released for Restrictions - Capital	776,200	136,740
Unrealized Gains/Losses on Investments	-76,069	-31,518
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	-8,028,752	5,614,043

† Data not available or not applicable

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Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	2.829	4.65
Current Ratio without Board Designated and Undesignated Investments	1.213	1.273
Days in Accounts Receivable	46.264	60.029
Acid Test	.096	.075
Days Cash on Hand, Current	5.472	4.403
Days Cash on Hand, Incl Board Designated & Undesignated Investments	97.528	201.734
Average Payment Period, Accounts Payable and Accrued Expenses	35.614	35.065
Average Payment Period, Current Liabilities	56.996	58.44
Capital Structure		
Equity Financing Ratio	.658	.746
Fixed Asset Financing	.341	.33
Cash Flow Divided by Total Debt	.07	.29
Cash Flow Divided by Total Debt with Operating Income Only	.024	.177
Debt Service Coverage Total	.898	3.021
Debt Service Coverage Total with Operating Income Only	.489	1.987
Profitability		
Total Margin	-.04	.025
Operating Margin	-.054	-.006
Non Operating Revenue Margin	-.346	1.229
Return On Assets	-.046	.023
Return On Equity	-.07	.031
Markup	1.39	1.541
Deductible	.297	.319
Markup Adjustment for Deductible	.989	1.065
Reported Income Index	.109	.089
Asset Efficiency		
Total Asset Turnover	1.166	.948
Fixed Asset Turnover	2.402	2.662
Average Age Plant Depreciation Only	9.723	9.565
Other Financial Ratios		
Total Operating Expense Growth	.071	.035
Total Operating Revenue Growth	.015	.085
Realized Gains Divided by Non-Operating Revenue	.544	.815
Realized Gains Divided by Net Income	-.188	1.002
Long Term Debt to Equity	.248	.152

† Data not available or not applicable

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Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	7,525,236	7,492,932
Cash and Investment	†	†
Current Assets Whose Use is Limited	389,181	394,397
Net Patient Accounts Receivable	1,913,365	2,260,296
Due from Affiliates	28,864	25,624
Third Party Settlements Receivable	4,911,494	4,495,604
Other Accounts Receivable	†	†
Inventory	185,880	228,463
Other Current Assets	96,452	88,548
Total Non-Current Assets	17,243,857	18,252,410
Trustee Held Investments	45,543	695,656
Board Designated and Undesignated Investments	2,118,832	2,617,984
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	108,903	-208,574
Gross Property, Plant and Equipment (PP&E)	27,107,374	28,339,827
Accumulated Depreciation	12,136,795	13,192,483
Net Property, Plant and Equipment (PP&E)	14,970,579	15,147,344
Total Unrestricted Assets	24,769,093	25,745,342
Total Current Liabilities	3,225,541	2,604,006
Current Long Term Debt (LTD)	424,127	852,470
Accounts Payable and Accrued Expenses	1,197,883	1,503,921
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	1,603,531	247,615
Total Non-current Liabilities	10,540,723	10,742,531
Long Term Debt	10,540,723	10,325,835
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	416,696
Fund Balance Unrestricted	11,002,829	12,398,805
Total Liabilities & Equity	24,769,093	25,745,342
Total Restricted Assets	2,573,763	2,947,073
Cash and Investments	2,374,009	2,783,974
Receivables	199,754	163,099
Other Assets	†	†
Total Restricted Liabilities and Equity	2,573,763	2,947,073
Total Restricted Fund Balance	2,573,763	2,947,073
Total Liabilities	†	†
Temporarily Restricted Net Assets	1,631,263	1,986,502
Permanently Restricted Net Assets	942,500	960,573

† Data not available or not applicable

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Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	45,763,654	48,759,293
Gross Inpatient Service Revenue	13,010,444	12,842,382
Gross Outpatient Service Revenue	32,753,210	35,916,911
Free Care (Charity Care)	688,095	721,576
Bad Debt (Provision for Bad Debt)	1,713,112	1,875,125
Contractuals	19,611,005	19,831,031
Changes in Prior Year Estimated/Final Settlements	-381,099	†
Net Patient Service Revenue	24,132,541	26,331,561
Other Operating Revenue	406,823	417,467
Total Operating Revenue	24,539,364	26,749,028
Total Operating Expenses	23,024,022	25,207,651
Depreciation and Amortization	1,053,400	1,086,390
Interest	613,029	611,406
Other Operating Expenses	21,357,593	23,509,855
Net Operating Income	1,515,342	1,541,377
Total Non-operating Revenue	172,013	407,359
Total Investment Income	166,013	265,284
Interest and Dividends	166,013	265,284
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	6,000	142,075
Excess of Revenue over Expenses	1,687,355	1,948,736
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	1,687,355	1,948,736
Total Change in Unrestricted Net Assets	1,846,477	1,595,729
Net Assets Released for Restrictions - Capital	56,250	8,232
Unrealized Gains/Losses on Investments	102,872	-14,428
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	-346,811

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	2.99	3.883
Current Ratio without Board Designated and Undesignated Investments	2.333	2.877
Days in Accounts Receivable	28.939	31.332
Acid Test	.121	.151
Days Cash on Hand, Current	6.466	5.968
Days Cash on Hand, Incl Board Designated & Undesignated Investments	41.666	45.583
Average Payment Period, Accounts Payable and Accrued Expenses	19.901	22.757
Average Payment Period, Current Liabilities	53.586	39.404
Capital Structure		
Equity Financing Ratio	.444	.482
Fixed Asset Financing	.704	.682
Cash Flow Divided by Total Debt	.199	.227
Cash Flow Divided by Total Debt with Operating Income Only	.187	.197
Debt Service Coverage Total	2.277	3.521
Debt Service Coverage Total with Operating Income Only	2.16	3.128
Profitability		
Total Margin	.068	.072
Operating Margin	.062	.058
Non Operating Revenue Margin	.102	.209
Return On Assets	.068	.076
Return On Equity	.153	.157
Markup	2.005	1.951
Deductible	.429	.407
Markup Adjustment for Deductible	1.154	1.164
Reported Income Index	.914	1.396
Asset Efficiency		
Total Asset Turnover	.998	1.055
Fixed Asset Turnover	1.639	1.766
Average Age Plant Depreciation Only	11.522	12.143
Other Financial Ratios		
Total Operating Expense Growth	.058	.095
Total Operating Revenue Growth	.083	.09
Realized Gains Divided by Non-Operating Revenue	†	†
Realized Gains Divided by Net Income	†	†
Long Term Debt to Equity	.958	.833

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	1,353,216	1,623,672
Cash and Investment	508,539	523,918
Current Assets Whose Use is Limited	†	†
Net Patient Accounts Receivable	459,527	698,991
Due from Affiliates	†	4,577
Third Party Settlements Receivable	220,066	225,922
Other Accounts Receivable	2,143	†
Inventory	113,458	112,612
Other Current Assets	49,483	57,652
Total Non-Current Assets	2,482,630	6,618,062
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	49,406	71,431
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	281,363	686,515
Gross Property, Plant and Equipment (PP&E)	5,386,382	5,860,422
Accumulated Depreciation	3,234,521	306
Net Property, Plant and Equipment (PP&E)	2,151,861	5,860,116
Total Unrestricted Assets	3,835,846	8,241,734
Total Current Liabilities	2,742,094	3,559,969
Current Long Term Debt (LTD)	111,507	553,306
Accounts Payable and Accrued Expenses	629,499	897,936
Estimated Third Party Settlements	1,324,367	1,470,847
Due to Affiliates	99,721	141,140
Other Current Liabilities	577,000	496,740
Total Non-current Liabilities	1,303,349	863,869
Long Term Debt	885,748	333,389
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	417,601	530,480
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	-209,597	252,377
Total Liabilities & Equity	3,835,846	4,676,215
Total Restricted Assets	1,537,303	1,406,779
Cash and Investments	1,537,303	1,037,167
Receivables	†	369,612
Other Assets	†	†
Total Restricted Liabilities and Equity	1,537,303	1,406,779
Total Restricted Fund Balance	1,537,303	1,406,779
Total Liabilities	†	†
Temporarily Restricted Net Assets	1,196,605	1,066,081
Permanently Restricted Net Assets	340,698	340,698

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	10,016,874	11,418,044
Gross Inpatient Service Revenue	2,888,701	3,429,399
Gross Outpatient Service Revenue	7,128,173	7,988,645
Free Care (Charity Care)	100,144	293,120
Bad Debt (Provision for Bad Debt)	391,888	233,551
Contractuals	2,322,096	2,618,119
Changes in Prior Year Estimated/Final Settlements	165,000	-472,808
Net Patient Service Revenue	7,037,746	8,746,062
Other Operating Revenue	201,543	187,704
Total Operating Revenue	7,239,289	8,933,766
Total Operating Expenses	7,909,581	8,839,435
Depreciation and Amortization	272,947	331,680
Interest	69,059	98,535
Other Operating Expenses	7,567,575	8,409,220
Net Operating Income	-670,292	94,331
Total Non-operating Revenue	34,095	61,026
Total Investment Income	34,095	61,026
Interest and Dividends	34,095	61,026
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†
Excess of Revenue over Expenses	-636,197	155,357
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	-636,197	155,357
Total Change in Unrestricted Net Assets	-479,316	461,974
Net Assets Released for Restrictions - Capital	165,428	303,127
Unrealized Gains/Losses on Investments	-8,547	3,490
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	.512	.476
Current Ratio without Board Designated and Undesignated Investments	.493	.456
Days in Accounts Receivable	23.833	29.171
Acid Test	.185	.147
Days Cash on Hand, Current	24.306	22.477
Days Cash on Hand, Incl Board Designated & Undesignated Investments	26.667	25.542
Average Payment Period, Accounts Payable and Accrued Expenses	30.087	38.523
Average Payment Period, Current Liabilities	131.061	152.73
Capital Structure		
Equity Financing Ratio	-.055	.031
Fixed Asset Financing	.412	.057
Cash Flow Divided by Total Debt	-.09	.11
Cash Flow Divided by Total Debt with Operating Income Only	-.098	.096
Debt Service Coverage Total	-3.158	2.788
Debt Service Coverage Total with Operating Income Only	-3.524	2.497
Profitability		
Total Margin	-.087	.017
Operating Margin	-.093	.011
Non Operating Revenue Margin	-.054	.393
Return On Assets	-.166	.019
Return On Equity	3.035	.616
Markup	1.292	1.313
Deductible	.232	.229
Markup Adjustment for Deductible	.998	1.017
Reported Income Index	1.327	.336
Asset Efficiency		
Total Asset Turnover	1.896	1.091
Fixed Asset Turnover	3.364	1.525
Average Age Plant Depreciation Only	11.85	.001
Other Financial Ratios		
Total Operating Expense Growth	.055	.118
Total Operating Revenue Growth	.03	.234
Realized Gains Divided by Non-Operating Revenue	†	†
Realized Gains Divided by Net Income	†	†
Long Term Debt to Equity	-4.226	1.321

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	4,739,149	7,746,754
Cash and Investment	96,103	38,209
Current Assets Whose Use is Limited	†	†
Net Patient Accounts Receivable	2,032,260	3,605,144
Due from Affiliates	†	†
Third Party Settlements Receivable	1,637,216	3,381,953
Other Accounts Receivable	†	†
Inventory	†	†
Other Current Assets	973,570	721,448
Total Non-Current Assets	12,019,236	23,454,079
Trustee Held Investments	196,386	286,533
Board Designated and Undesignated Investments	761,427	69,881
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	164,657	172,086
Gross Property, Plant and Equipment (PP&E)	20,309,671	33,388,046
Accumulated Depreciation	9,412,905	10,462,467
Net Property, Plant and Equipment (PP&E)	10,896,766	22,925,579
Total Unrestricted Assets	16,758,385	31,200,833
Total Current Liabilities	2,684,325	3,749,848
Current Long Term Debt (LTD)	457,441	291,752
Accounts Payable and Accrued Expenses	2,226,884	3,101,096
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	†	357,000
Total Non-current Liabilities	6,933,064	18,281,898
Long Term Debt	6,931,318	18,280,152
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	1,746	1,746
Fund Balance Unrestricted	7,140,998	9,169,087
Total Liabilities & Equity	16,758,387	31,200,833
Total Restricted Assets	1,840,800	981,060
Cash and Investments	1,437,022	721,369
Receivables	403,778	259,691
Other Assets		†
Total Restricted Liabilities and Equity	1,840,801	981,060
Total Restricted Fund Balance	1,840,801	981,060
Total Liabilities	†	†
Temporarily Restricted Net Assets	1,251,031	299,952
Permanently Restricted Net Assets	589,770	681,108

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	32,171,611	35,770,335
Gross Inpatient Service Revenue	9,425,604	10,173,582
Gross Outpatient Service Revenue	22,746,007	25,596,753
Free Care (Charity Care)	189,305	318,103
Bad Debt (Provision for Bad Debt)	619,437	774,657
Contractuals	10,864,928	10,258,984
Changes in Prior Year Estimated/Final Settlements	†	†
Net Patient Service Revenue	20,497,941	24,418,591
Other Operating Revenue	467,308	558,839
Total Operating Revenue	20,965,249	24,977,430
Total Operating Expenses	20,564,436	23,992,610
Depreciation and Amortization	641,342	1,079,797
Interest	47,600	430,311
Other Operating Expenses	19,875,494	22,482,502
Net Operating Income	400,813	984,820
Total Non-operating Revenue	51,437	23,028
Total Investment Income	33,141	60,698
Interest and Dividends	33,141	60,698
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	1,194	-58,160
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	17,102	20,490
Excess of Revenue over Expenses	452,250	1,007,848
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	452,250	1,007,848
Total Change in Unrestricted Net Assets	512,898	2,028,090
Net Assets Released for Restrictions - Capital	45,030	1,003,656
Unrealized Gains/Losses on Investments	15,618	16,586
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	2.049	2.085
Current Ratio without Board Designated and Undesignated Investments	1.765	2.066
Days in Accounts Receivable	36.188	53.888
Acid Test	.036	.01
Days Cash on Hand, Current	1.761	.609
Days Cash on Hand, Incl Board Designated & Undesignated Investments	15.71	1.722
Average Payment Period, Accounts Payable and Accrued Expenses	40.798	49.4
Average Payment Period, Current Liabilities	49.178	59.735
Capital Structure		
Equity Financing Ratio	.426	.294
Fixed Asset Financing	.636	.797
Cash Flow Divided by Total Debt	.114	.095
Cash Flow Divided by Total Debt with Operating Income Only	.108	.094
Debt Service Coverage Total	2.297	2.836
Debt Service Coverage Total with Operating Income Only	2.193	2.81
Profitability		
Total Margin	.022	.04
Operating Margin	.019	.039
Non Operating Revenue Margin	.114	.023
Return On Assets	.027	.032
Return On Equity	.063	.11
Markup	1.587	1.514
Deductible	.338	.287
Markup Adjustment for Deductible	1.059	1.087
Reported Income Index	.882	.497
Asset Efficiency		
Total Asset Turnover	1.254	.801
Fixed Asset Turnover	1.924	1.09
Average Age Plant Depreciation Only	14.677	9.689
Other Financial Ratios		
Total Operating Expense Growth	.195	.167
Total Operating Revenue Growth	.121	.191
Realized Gains Divided by Non-Operating Revenue	†	†
Realized Gains Divided by Net Income	†	†
Long Term Debt to Equity	.971	1.994

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	7,803,723	8,120,366
Cash and Investment	477,049	162,665
Current Assets Whose Use is Limited	2,506,768	3,655,884
Net Patient Accounts Receivable	1,843,289	1,849,131
Due from Affiliates	†	†
Third Party Settlements Receivable	860,582	†
Other Accounts Receivable	†	†
Inventory	†	†
Other Current Assets	2,116,035	2,452,686
Total Non-Current Assets	14,819,989	14,708,843
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	4,965,725	5,343,290
Due From Affiliates	127,000	154,691
Investments in Affiliates	†	†
Other Non-current Assets	518,668	664,133
Gross Property, Plant and Equipment (PP&E)	28,784,739	29,458,159
Accumulated Depreciation	19,576,143	20,911,430
Net Property, Plant and Equipment (PP&E)	9,208,596	8,546,729
Total Unrestricted Assets	22,623,712	22,829,209
Total Current Liabilities	4,332,499	4,858,732
Current Long Term Debt (LTD)	489,130	500,364
Accounts Payable and Accrued Expenses	3,534,127	3,839,346
Estimated Third Party Settlements	†	200,335
Due to Affiliates	†	†
Other Current Liabilities	309,242	318,687
Total Non-current Liabilities	4,989,446	4,440,261
Long Term Debt	4,483,356	3,982,991
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	506,090	457,270
Fund Balance Unrestricted	13,301,767	13,530,216
Total Liabilities & Equity	22,623,712	22,829,209
Total Restricted Assets	611,814	10,532
Cash and Investments	611,814	10,532
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	611,814	10,532
Total Restricted Fund Balance	611,814	10,532
Total Liabilities	†	†
Temporarily Restricted Net Assets	611,814	10,532
Permanently Restricted Net Assets	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	79,806,352	82,185,692
Gross Inpatient Service Revenue	29,594,938	27,362,385
Gross Outpatient Service Revenue	50,211,414	54,823,307
Free Care (Charity Care)	855,290	1,034,739
Bad Debt (Provision for Bad Debt)	1,505,274	760,652
Contractuals	41,595,083	43,389,603
Changes in Prior Year Estimated/Final Settlements	†	†
Net Patient Service Revenue	35,850,705	37,000,698
Other Operating Revenue	3,478,442	3,188,081
Total Operating Revenue	39,329,147	40,188,779
Total Operating Expenses	38,161,557	40,356,687
Depreciation and Amortization	1,827,521	1,704,559
Interest	169,729	195,700
Other Operating Expenses	36,164,307	38,456,428
Net Operating Income	1,167,590	-167,908
Total Non-operating Revenue	186,756	381,158
Total Investment Income	173,073	367,050
Interest and Dividends	173,073	367,050
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	13,683	14,108
Excess of Revenue over Expenses	1,354,346	213,250
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	1,354,346	213,250
Total Change in Unrestricted Net Assets	1,342,819	243,744
Net Assets Released for Restrictions - Capital	31,473	15,199
Unrealized Gains/Losses on Investments	-43,000	15,295
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.		FY 2005	FY 2006
RATIOS			
Liquidity			
Current Ratio with Board Designated and Undesignated Investments		2.947	2.771
Current Ratio without Board Designated and Undesignated Investments		1.801	1.671
Days in Accounts Receivable		18.767	18.241
Acid Test		.689	.786
Days Cash on Hand, Current		29.974	36.059
Days Cash on Hand, Incl Board Designated & Undesignated Investments		79.859	86.517
Average Payment Period, Accounts Payable and Accrued Expenses		35.503	36.256
Average Payment Period, Current Liabilities		43.523	45.882
Capital Structure			
Equity Financing Ratio		.588	.593
Fixed Asset Financing		.487	.466
Cash Flow Divided by Total Debt		.341	.206
Cash Flow Divided by Total Debt with Operating Income Only		.321	.165
Debt Service Coverage Total		6.631	3.086
Debt Service Coverage Total with Operating Income Only		6.262	2.53
Profitability			
Total Margin		.034	.005
Operating Margin		.03	-.004
Non Operating Revenue Margin		.138	1.787
Return On Assets		.06	.009
Return On Equity		.102	.016
Markup		2.182	2.115
Deductible		.521	.528
Markup Adjustment for Deductible		1.092	1.04
Reported Income Index		.988	.933
Asset Efficiency			
Total Asset Turnover		1.747	1.777
Fixed Asset Turnover		4.271	4.702
Average Age Plant Depreciation Only		10.712	12.268
Other Financial Ratios			
Total Operating Expense Growth		.	.058
Total Operating Revenue Growth		-.048	.022
Realized Gains Divided by Non-Operating Revenue		†	†
Realized Gains Divided by Net Income		†	†
Long Term Debt to Equity		.337	.294

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	58,235,788	67,634,318
Cash and Investment	9,929,794	14,576,550
Current Assets Whose Use is Limited	3,141,733	3,451,815
Net Patient Accounts Receivable	16,327,167	17,694,740
Due from Affiliates	91,145	115,018
Third Party Settlements Receivable	24,736,292	25,465,832
Other Accounts Receivable	†	†
Inventory	1,875,424	2,157,556
Other Current Assets	2,134,233	4,172,807
Total Non-Current Assets	109,504,743	121,447,059
Trustee Held Investments	5,214,535	14,921,008
Board Designated and Undesignated Investments	†	†
Due From Affiliates	†	†
Investments in Affiliates	2,104,516	†
Other Non-current Assets	2,853,248	5,395,512
Gross Property, Plant and Equipment (PP&E)	192,217,083	203,692,580
Accumulated Depreciation	92,884,639	102,562,041
Net Property, Plant and Equipment (PP&E)	99,332,444	101,130,539
Total Unrestricted Assets	167,740,531	189,081,377
Total Current Liabilities	17,134,299	21,244,840
Current Long Term Debt (LTD)	2,153,935	2,718,464
Accounts Payable and Accrued Expenses	14,979,442	18,526,376
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	922	†
Total Non-current Liabilities	79,571,688	92,290,718
Long Term Debt	72,483,869	84,553,682
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	1,650,830	1,373,232
Accrued Pension and Post Retiree Health Benefits	5,436,989	4,773,861
Other Non-Current Liabilities	†	1,589,943
Fund Balance Unrestricted	71,034,544	75,545,819
Total Liabilities & Equity	167,740,531	189,081,377
Total Restricted Assets	14,622,457	13,862,769
Cash and Investments	14,622,457	13,862,769
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	14,622,457	3,860,769
Total Restricted Fund Balance	14,622,457	3,860,769
Total Liabilities	†	†
Temporarily Restricted Net Assets	2,406,677	2,749,381
Permanently Restricted Net Assets	12,215,780	1,111,388

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	353,675,486	391,254,167
Gross Inpatient Service Revenue	193,982,442	209,785,151
Gross Outpatient Service Revenue	159,693,044	181,469,016
Free Care (Charity Care)	3,911,129	7,078,574
Bad Debt (Provision for Bad Debt)	6,741,564	8,100,422
Contractuals	163,396,579	173,418,491
Changes in Prior Year Estimated/Final Settlements	-9,597,183	-95,443
Net Patient Service Revenue	189,223,397	202,752,123
Other Operating Revenue	5,719,889	5,879,471
Total Operating Revenue	194,943,286	208,631,594
Total Operating Expenses	180,231,553	202,788,433
Depreciation and Amortization	10,842,108	11,873,415
Interest	3,780,585	4,389,783
Other Operating Expenses	165,608,860	186,525,235
Net Operating Income	14,711,733	5,843,161
Total Non-operating Revenue	384,713	139,989
Total Investment Income	530,860	362,935
Interest and Dividends	541,857	294,288
Realized Gains/Losses on Sales of Securities	-10,997	68,647
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	-146,147	269,292
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	-492,238
Excess of Revenue over Expenses	15,096,446	5,983,150
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	15,096,446	5,983,150
Total Change in Unrestricted Net Assets	14,895,899	4,511,275
Net Assets Released for Restrictions - Capital	-200,547	156,091
Unrealized Gains/Losses on Investments	†	-304,677
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	-1,323,289

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	3.399	3.184
Current Ratio without Board Designated and Undesignated Investments	3.399	3.184
Days in Accounts Receivable	31.494	31.855
Acid Test	.763	.849
Days Cash on Hand, Current	28.166	34.467
Days Cash on Hand, Incl Board Designated & Undesignated Investments	28.166	34.467
Average Payment Period, Accounts Payable and Accrued Expenses	32.278	35.42
Average Payment Period, Current Liabilities	36.921	40.617
Capital Structure		
Equity Financing Ratio	.423	.4
Fixed Asset Financing	.73	.836
Cash Flow Divided by Total Debt	.268	.157
Cash Flow Divided by Total Debt with Operating Income Only	.264	.156
Debt Service Coverage Total	2.732	3.4
Debt Service Coverage Total with Operating Income Only	2.697	3.378
Profitability		
Total Margin	.077	.029
Operating Margin	.075	.028
Non Operating Revenue Margin	.025	.023
Return On Assets	.09	.032
Return On Equity	.213	.079
Markup	1.994	1.958
Deductible	.462	.443
Markup Adjustment for Deductible	1.087	1.103
Reported Income Index	1.013	1.326
Asset Efficiency		
Total Asset Turnover	1.164	1.104
Fixed Asset Turnover	1.963	2.063
Average Age Plant Depreciation Only	8.567	8.638
Other Financial Ratios		
Total Operating Expense Growth	.038	.125
Total Operating Revenue Growth	.113	.07
Realized Gains Divided by Non-Operating Revenue	-.029	.49
Realized Gains Divided by Net Income	-.001	.011
Long Term Debt to Equity	1.02	1.119

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	7,833,326	9,523,852
Cash and Investment	2,547,410	2,153,405
Current Assets Whose Use is Limited	377,313	376,603
Net Patient Accounts Receivable	1,653,940	1,844,478
Due from Affiliates	†	†
Third Party Settlements Receivable	2,258,421	4,087,679
Other Accounts Receivable	249,934	296,069
Inventory	547,793	547,131
Other Current Assets	198,515	218,487
Total Non-Current Assets	12,006,816	12,545,260
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	1,193,366	1,162,883
Due From Affiliates	555,669	435,840
Investments in Affiliates	†	†
Other Non-current Assets	102,675	95,594
Gross Property, Plant and Equipment (PP&E)	20,127,082	21,336,815
Accumulated Depreciation	9,971,976	10,485,872
Net Property, Plant and Equipment (PP&E)	10,155,106	10,850,943
Total Unrestricted Assets	19,840,142	22,069,112
Total Current Liabilities	3,415,952	3,864,002
Current Long Term Debt (LTD)	451,797	470,784
Accounts Payable and Accrued Expenses	1,956,155	2,386,218
Estimated Third Party Settlements	1,008,000	1,007,000
Due to Affiliates	†	†
Other Current Liabilities	†	†
Total Non-current Liabilities	6,792,136	6,326,749
Long Term Debt	6,792,136	6,326,749
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	9,632,054	11,878,362
Total Liabilities & Equity	19,840,142	22,069,113
Total Restricted Assets	362,435	351,115
Cash and Investments	362,435	351,115
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	362,435	351,115
Total Restricted Fund Balance	362,435	351,115
Total Liabilities	†	†
Temporarily Restricted Net Assets	20,100	8,780
Permanently Restricted Net Assets	342,335	342,335

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	45,604,648	49,263,482
Gross Inpatient Service Revenue	12,558,237	13,799,124
Gross Outpatient Service Revenue	33,046,411	35,464,358
Free Care (Charity Care)	510,991	945,118
Bad Debt (Provision for Bad Debt)	1,129,418	773,069
Contractuals	19,439,950	18,746,490
Changes in Prior Year Estimated/Final Settlements	-132,000	-928,000
Net Patient Service Revenue	24,656,289	29,726,805
Other Operating Revenue	781,989	451,895
Total Operating Revenue	25,438,278	30,178,700
Total Operating Expenses	23,816,373	27,798,932
Depreciation and Amortization	979,856	992,902
Interest	424,439	401,535
Other Operating Expenses	22,412,078	26,404,495
Net Operating Income	1,621,905	2,379,768
Total Non-operating Revenue	2,433	289,206
Total Investment Income	†	289,206
Interest and Dividends	†	289,206
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	2,433	†
Excess of Revenue over Expenses	1,624,338	2,668,974
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	1,624,338	2,668,974
Total Change in Unrestricted Net Assets	1,473,118	2,246,308
Net Assets Released for Restrictions - Capital	†	11,350
Unrealized Gains/Losses on Investments	7,801	13,610
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	-159,021	-447,626
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.		FY 2005	FY 2006
RATIOS			
Liquidity			
Current Ratio with Board Designated and Undesignated Investments		2.643	2.766
Current Ratio without Board Designated and Undesignated Investments		2.293	2.465
Days in Accounts Receivable		24.484	22.647
Acid Test		.856	.655
Days Cash on Hand, Current		46.746	34.449
Days Cash on Hand, Incl Board Designated & Undesignated Investments		65.82	50.284
Average Payment Period, Accounts Payable and Accrued Expenses		31.266	32.492
Average Payment Period, Current Liabilities		54.598	52.614
Capital Structure			
Equity Financing Ratio		.485	.538
Fixed Asset Financing		.669	.583
Cash Flow Divided by Total Debt		.255	.359
Cash Flow Divided by Total Debt with Operating Income Only		.255	.331
Debt Service Coverage Total		3.533	4.762
Debt Service Coverage Total with Operating Income Only		3.53	4.423
Profitability			
Total Margin		.064	.088
Operating Margin		.064	.079
Non Operating Revenue Margin		.001	.108
Return On Assets		.082	.121
Return On Equity		.169	.225
Markup		1.948	1.788
Deductible		.426	.381
Markup Adjustment for Deductible		1.131	1.114
Reported Income Index		1.103	1.188
Asset Efficiency			
Total Asset Turnover		1.282	1.381
Fixed Asset Turnover		2.505	2.781
Average Age Plant Depreciation Only		10.177	10.561
Other Financial Ratios			
Total Operating Expense Growth		.129	.167
Total Operating Revenue Growth		.213	.186
Realized Gains Divided by Non-Operating Revenue		†	†
Realized Gains Divided by Net Income		†	†
Long Term Debt to Equity		.705	.533

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	80,418,575	66,497,823
Cash and Investment	11,786,439	4,664,811
Current Assets Whose Use is Limited	750,300	793,347
Net Patient Accounts Receivable	31,216,595	44,478,823
Due from Affiliates	579,176	736,384
Third Party Settlements Receivable	28,276,266	5,483,994
Other Accounts Receivable	2,623,154	2,566,662
Inventory	1,281,385	1,335,297
Other Current Assets	3,905,260	6,438,505
Total Non-Current Assets	216,848,644	248,588,984
Trustee Held Investments	2,962,940	2,185,339
Board Designated and Undesignated Investments	58,091,941	60,457,809
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	53,546,359	74,472,318
Gross Property, Plant and Equipment (PP&E)	267,857,391	286,784,412
Accumulated Depreciation	165,609,987	175,310,894
Net Property, Plant and Equipment (PP&E)	102,247,404	111,473,518
Total Unrestricted Assets	297,267,219	315,086,807
Total Current Liabilities	62,763,555	60,823,722
Current Long Term Debt (LTD)	1,768,093	2,097,914
Accounts Payable and Accrued Expenses	32,459,141	36,600,749
Estimated Third Party Settlements	24,599,842	17,681,052
Due to Affiliates	2,918,479	3,594,007
Other Current Liabilities	1,018,000	850,000
Total Non-current Liabilities	54,008,076	56,909,241
Long Term Debt	31,447,316	30,567,162
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	22,560,760	25,833,129
Other Non-Current Liabilities	†	508,950
Fund Balance Unrestricted	180,495,588	197,353,844
Total Liabilities & Equity	297,267,219	315,086,807
Total Restricted Assets	18,027,462	26,952,665
Cash and Investments	18,027,462	26,952,665
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	18,027,462	26,952,665
Total Restricted Fund Balance	18,027,462	26,952,665
Total Liabilities	†	†
Temporarily Restricted Net Assets	11,763,493	18,124,637
Permanently Restricted Net Assets	6,263,969	8,828,028

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	645,503,501	751,617,456
Gross Inpatient Service Revenue	403,042,237	468,266,596
Gross Outpatient Service Revenue	242,461,264	283,350,860
Free Care (Charity Care)	10,325,692	14,586,496
Bad Debt (Provision for Bad Debt)	15,054,514	12,269,658
Contractuals	234,311,527	274,240,445
Changes in Prior Year Estimated/Final Settlements	-37,383,747	-9,595,077
Net Patient Service Revenue	423,195,515	460,115,934
Other Operating Revenue	12,076,133	15,460,585
Total Operating Revenue	435,271,648	475,576,519
Total Operating Expenses	397,612,726	462,632,150
Depreciation and Amortization	19,474,379	21,055,887
Interest	1,810,015	1,809,082
Other Operating Expenses	376,328,332	439,767,181
Net Operating Income	37,658,922	12,944,369
Total Non-operating Revenue	2,202,409	3,162,820
Total Investment Income	2,202,409	3,162,820
Interest and Dividends	2,233,660	3,300,221
Realized Gains/Losses on Sales of Securities	-31,251	-137,401
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†
Excess of Revenue over Expenses	39,861,331	16,107,189
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	39,861,331	16,107,189
Total Change in Unrestricted Net Assets	36,863,803	16,858,257
Net Assets Released for Restrictions - Capital	1,650,235	2,809,154
Unrealized Gains/Losses on Investments	1,018,499	703,652
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	-5,666,262	-2,252,788
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	-508,950

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	2.207	2.087
Current Ratio without Board Designated and Undesignated Investments	1.281	1.093
Days in Accounts Receivable	26.924	35.284
Acid Test	.2	.09
Days Cash on Hand, Current	12.101	4.512
Days Cash on Hand, Incl Board Designated & Undesignated Investments	68.175	54.485
Average Payment Period, Accounts Payable and Accrued Expenses	31.331	30.254
Average Payment Period, Current Liabilities	60.583	50.276
Capital Structure		
Equity Financing Ratio	.607	.626
Fixed Asset Financing	.308	.274
Cash Flow Divided by Total Debt	.508	.316
Cash Flow Divided by Total Debt with Operating Income Only	.489	.289
Debt Service Coverage Total	17.124	10.895
Debt Service Coverage Total with Operating Income Only	16.507	10.011
Profitability		
Total Margin	.091	.034
Operating Margin	.087	.027
Non Operating Revenue Margin	.055	.196
Return On Assets	.134	.051
Return On Equity	.221	.082
Markup	1.654	1.658
Deductible	.363	.365
Markup Adjustment for Deductible	1.065	1.065
Reported Income Index	1.081	.955
Asset Efficiency		
Total Asset Turnover	1.472	1.519
Fixed Asset Turnover	4.257	4.266
Average Age Plant Depreciation Only	8.504	8.326
Other Financial Ratios		
Total Operating Expense Growth	.136	.164
Total Operating Revenue Growth	.203	.093
Realized Gains Divided by Non-Operating Revenue	-.014	-.043
Realized Gains Divided by Net Income	-.001	-.009
Long Term Debt to Equity	.174	.155

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	25,860,927	25,441,214
Cash and Investment	12,543,054	9,036,376
Current Assets Whose Use is Limited	1,072,950	1,234,305
Net Patient Accounts Receivable	6,214,483	5,831,899
Due from Affiliates	†	†
Third Party Settlements Receivable	4,143,115	7,416,883
Other Accounts Receivable	†	†
Inventory	1,020,749	1,142,901
Other Current Assets	866,576	778,850
Total Non-Current Assets	28,320,051	30,448,831
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	3,918,659	3,856,266
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	257,624	300,206
Gross Property, Plant and Equipment (PP&E)	48,365,261	52,855,092
Accumulated Depreciation	24,221,493	26,562,733
Net Property, Plant and Equipment (PP&E)	24,143,768	26,292,359
Total Unrestricted Assets	54,180,978	55,890,045
Total Current Liabilities	7,079,257	6,481,130
Current Long Term Debt (LTD)	785,000	1,055,000
Accounts Payable and Accrued Expenses	6,213,676	5,186,229
Estimated Third Party Settlements	†	†
Due to Affiliates	80,581	190,650
Other Current Liabilities	†	49,251
Total Non-current Liabilities	10,596,263	10,904,032
Long Term Debt	10,596,263	10,904,032
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	36,505,458	38,504,882
Total Liabilities & Equity	54,180,978	55,890,044
Total Restricted Assets	3,358,459	3,183,121
Cash and Investments	3,275,507	3,118,790
Receivables	82,952	64,331
Other Assets	†	†
Total Restricted Liabilities and Equity	3,358,459	3,183,121
Total Restricted Fund Balance	3,358,459	3,183,121
Total Liabilities	†	†
Temporarily Restricted Net Assets	2,146,735	1,970,089
Permanently Restricted Net Assets	1,211,724	1,213,032

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	99,093,227	108,325,378
Gross Inpatient Service Revenue	36,172,199	39,689,505
Gross Outpatient Service Revenue	62,921,028	68,635,873
Free Care (Charity Care)	1,096,563	1,383,311
Bad Debt (Provision for Bad Debt)	3,058,880	2,899,056
Contractuals	41,867,030	49,458,330
Changes in Prior Year Estimated/Final Settlements	-969,000	-896,000
Net Patient Service Revenue	54,039,754	55,480,681
Other Operating Revenue	1,848,999	2,500,138
Total Operating Revenue	55,888,753	57,980,819
Total Operating Expenses	53,315,096	57,654,641
Depreciation and Amortization	2,593,719	2,773,252
Interest	577,907	560,379
Other Operating Expenses	50,143,470	54,321,010
Net Operating Income	2,573,657	326,178
Total Non-operating Revenue	942,041	1,056,390
Total Investment Income	906,273	1,021,013
Interest and Dividends	338,448	400,700
Realized Gains/Losses on Sales of Securities	567,825	620,313
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	35,768	35,377
Excess of Revenue over Expenses	3,515,698	1,382,568
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	3,515,698	1,382,568
Total Change in Unrestricted Net Assets	3,922,814	1,999,424
Net Assets Released for Restrictions - Capital	55,301	297,000
Unrealized Gains/Losses on Investments	551,815	298,472
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	-200,000	21,384
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	4.207	4.52
Current Ratio without Board Designated and Undesignated Investments	3.653	3.925
Days in Accounts Receivable	41.974	38.367
Acid Test	1.923	1.585
Days Cash on Hand, Current	97.983	68.307
Days Cash on Hand, Incl Board Designated & Undesignated Investments	126.183	93.954
Average Payment Period, Accounts Payable and Accrued Expenses	44.715	34.492
Average Payment Period, Current Liabilities	50.944	43.104
Capital Structure		
Equity Financing Ratio	.674	.689
Fixed Asset Financing	.439	.415
Cash Flow Divided by Total Debt	.346	.239
Cash Flow Divided by Total Debt with Operating Income Only	.292	.178
Debt Service Coverage Total	4.998	3.505
Debt Service Coverage Total with Operating Income Only	4.294	2.72
Profitability		
Total Margin	.062	.023
Operating Margin	.046	.006
Non Operating Revenue Margin	.268	.764
Return On Assets	.065	.025
Return On Equity	.096	.036
Markup	1.893	1.922
Deductible	.423	.457
Markup Adjustment for Deductible	1.108	1.064
Reported Income Index	.896	.691
Asset Efficiency		
Total Asset Turnover	1.049	1.056
Fixed Asset Turnover	2.315	2.205
Average Age Plant Depreciation Only	9.339	9.578
Other Financial Ratios		
Total Operating Expense Growth	.123	.081
Total Operating Revenue Growth	.105	.037
Realized Gains Divided by Non-Operating Revenue	.603	.587
Realized Gains Divided by Net Income	.162	.449
Long Term Debt to Equity	.29	.283

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	14,041,719	18,504,710
Cash and Investment	3,178,510	750,858
Current Assets Whose Use is Limited	1,460,128	1,252,494
Net Patient Accounts Receivable	6,000,157	8,694,715
Due from Affiliates	73,920	170,484
Third Party Settlements Receivable	1,025,758	5,202,016
Other Accounts Receivable	†	†
Inventory	1,061,789	1,109,313
Other Current Assets	1,241,457	1,324,830
Total Non-Current Assets	58,491,115	58,756,353
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	32,114,422	26,945,180
Due From Affiliates	16,000	418,866
Investments in Affiliates	547,908	285,917
Other Non-current Assets	1,298,724	2,181,044
Gross Property, Plant and Equipment (PP&E)	47,487,511	54,111,449
Accumulated Depreciation	22,973,450	25,186,103
Net Property, Plant and Equipment (PP&E)	24,514,061	28,925,346
Total Unrestricted Assets	72,532,834	77,261,063
Total Current Liabilities	14,302,880	15,853,599
Current Long Term Debt (LTD)	1,106,045	1,291,430
Accounts Payable and Accrued Expenses	9,496,835	10,562,169
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	3,700,000	4,000,000
Total Non-current Liabilities	12,979,920	14,714,149
Long Term Debt	12,979,920	14,714,149
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	45,250,034	46,693,315
Total Liabilities & Equity	72,532,834	77,261,063
Total Restricted Assets	11,479,626	12,229,012
Cash and Investments	11,479,626	12,229,012
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	11,479,626	12,229,012
Total Restricted Fund Balance	11,479,626	12,229,012
Total Liabilities	†	†
Temporarily Restricted Net Assets	1,650,700	1,614,438
Permanently Restricted Net Assets	9,828,926	10,614,574

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	83,496,235	104,442,707
Gross Inpatient Service Revenue	28,371,526	34,926,856
Gross Outpatient Service Revenue	55,124,709	69,515,851
Free Care (Charity Care)	328,564	450,459
Bad Debt (Provision for Bad Debt)	3,422,942	3,600,985
Contractuals	34,417,608	42,972,951
Changes in Prior Year Estimated/Final Settlements	†	†
Net Patient Service Revenue	45,327,121	57,418,312
Other Operating Revenue	2,114,269	2,186,129
Total Operating Revenue	47,441,390	59,604,441
Total Operating Expenses	51,974,543	60,288,623
Depreciation and Amortization	2,801,076	2,873,783
Interest	734,279	781,110
Other Operating Expenses	48,439,188	56,633,730
Net Operating Income	-4,533,153	-684,182
Total Non-operating Revenue	1,484,242	1,831,349
Total Investment Income	1,186,543	1,939,189
Interest and Dividends	†	†
Realized Gains/Losses on Sales of Securities	1,186,543	1,939,189
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	195,156	-261,991
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	102,543	154,151
Excess of Revenue over Expenses	-3,048,911	1,147,167
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	-3,048,911	1,147,167
Total Change in Unrestricted Net Assets	-1,632,702	1,751,575
Net Assets Released for Restrictions - Capital	†	†
Unrealized Gains/Losses on Investments	1,416,209	604,408
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Henrietta D. Goodall Hospital -- Sanford, Me.	FY 2005	FY 2006
RATIOS		

Liquidity

Current Ratio with Board Designated and Undesignated Investments	3.227	2.867
Current Ratio without Board Designated and Undesignated Investments	.982	1.167
Days in Accounts Receivable	48.317	55.271
Acid Test	.324	.126
Days Cash on Hand, Current	34.431	12.736
Days Cash on Hand, Incl Board Designated & Undesignated Investments	272.807	184.033
Average Payment Period, Accounts Payable and Accrued Expenses	70.492	67.146
Average Payment Period, Current Liabilities	106.166	100.785

Capital Structure

Equity Financing Ratio	.624	.604
Fixed Asset Financing	.529	.509
Cash Flow Divided by Total Debt	-.009	.132
Cash Flow Divided by Total Debt with Operating Income Only	-.063	.072
Debt Service Coverage Total	.299	2.545
Debt Service Coverage Total with Operating Income Only	-.612	1.574

Profitability

Total Margin	-.062	.019
Operating Margin	-.096	-.011
Non Operating Revenue Margin	-.487	1.596
Return On Assets	-.042	.015
Return On Equity	-.067	.025
Markup	1.647	1.769
Deductible	.412	.411
Markup Adjustment for Deductible	.985	1.056
Reported Income Index	1.867	.795

Asset Efficiency

Total Asset Turnover	.675	.795
Fixed Asset Turnover	1.935	2.061
Average Age Plant Depreciation Only	8.202	8.764

Other Financial Ratios

Total Operating Expense Growth	.247	.16
Total Operating Revenue Growth	.145	.256
Realized Gains Divided by Non-Operating Revenue	.799	1.059
Realized Gains Divided by Net Income	-.389	1.69
Long Term Debt to Equity	.287	.315

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	7,092,171	9,359,969
Cash and Investment	368,378	210,380
Current Assets Whose Use is Limited	233,074	282,587
Net Patient Accounts Receivable	4,626,552	4,600,114
Due from Affiliates	†	†
Third Party Settlements Receivable	722,728	2,946,943
Other Accounts Receivable	261,478	342,676
Inventory	610,676	639,294
Other Current Assets	269,285	337,975
Total Non-Current Assets	15,543,612	15,056,976
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	3,130,136	3,075,463
Due From Affiliates	2,880,409	3,447,982
Investments in Affiliates	-2,068,707	-3,083,297
Other Non-current Assets	322,257	347,204
Gross Property, Plant and Equipment (PP&E)	34,310,150	33,828,790
Accumulated Depreciation	23,030,633	22,559,166
Net Property, Plant and Equipment (PP&E)	11,279,517	11,269,624
Total Unrestricted Assets	22,635,783	24,416,945
Total Current Liabilities	7,136,723	8,480,401
Current Long Term Debt (LTD)	613,000	538,000
Accounts Payable and Accrued Expenses	3,565,022	4,383,662
Estimated Third Party Settlements	2,558,701	1,994,569
Due to Affiliates	†	†
Other Current Liabilities	400,000	1,564,170
Total Non-current Liabilities	10,227,174	10,745,663
Long Term Debt	10,227,174	10,445,663
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	300,000
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	5,271,886	5,190,881
Total Liabilities & Equity	22,635,783	24,416,945
Total Restricted Assets	423,196	461,862
Cash and Investments	108,280	113,274
Receivables	314,916	348,588
Other Assets	†	†
Total Restricted Liabilities and Equity	423,196	461,862
Total Restricted Fund Balance	423,196	461,862
Total Liabilities	†	†
Temporarily Restricted Net Assets	371,532	410,198
Permanently Restricted Net Assets	51,664	51,664

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	49,467,781	51,849,493
Gross Inpatient Service Revenue	16,365,573	16,870,624
Gross Outpatient Service Revenue	33,102,208	34,978,869
Free Care (Charity Care)	419,876	996,435
Bad Debt (Provision for Bad Debt)	909,978	209,366
Contractuals	19,926,269	18,507,001
Changes in Prior Year Estimated/Final Settlements	-396,600	-452,900
Net Patient Service Revenue	28,608,258	32,589,591
Other Operating Revenue	1,122,150	761,706
Total Operating Revenue	29,730,408	33,351,297
Total Operating Expenses	28,858,356	32,658,303
Depreciation and Amortization	1,519,111	1,414,359
Interest	559,578	643,067
Other Operating Expenses	26,779,667	30,600,877
Net Operating Income	872,052	692,994
Total Non-operating Revenue	139,829	-1,093,318
Total Investment Income	232,059	155,035
Interest and Dividends	109,167	107,419
Realized Gains/Losses on Sales of Securities	122,892	47,616
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	-1,039,590
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	-92,230	-208,763
Excess of Revenue over Expenses	1,011,881	-400,324
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	1,011,881	-400,324
Total Change in Unrestricted Net Assets	1,148,663	-81,005
Net Assets Released for Restrictions - Capital	124,620	220,172
Unrealized Gains/Losses on Investments	12,162	99,147
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	1.432	1.466
Current Ratio without Board Designated and Undesignated Investments	.994	1.104
Days in Accounts Receivable	59.028	51.521
Acid Test	.084	.058
Days Cash on Hand, Current	8.03	5.759
Days Cash on Hand, Incl Board Designated & Undesignated Investments	49.82	41.687
Average Payment Period, Accounts Payable and Accrued Expenses	47.596	51.211
Average Payment Period, Current Liabilities	95.281	99.07
Capital Structure		
Equity Financing Ratio	.233	.213
Fixed Asset Financing	.907	.927
Cash Flow Divided by Total Debt	.146	.053
Cash Flow Divided by Total Debt with Operating Income Only	.138	.11
Debt Service Coverage Total	2.729	1.319
Debt Service Coverage Total with Operating Income Only	2.605	2.19
Profitability		
Total Margin	.034	-.012
Operating Margin	.029	.021
Non Operating Revenue Margin	.138	2.731
Return On Assets	.045	-.016
Return On Equity	.192	-.077
Markup	1.753	1.611
Deductible	.403	.357
Markup Adjustment for Deductible	1.063	1.044
Reported Income Index	1.414	4.942
Asset Efficiency		
Total Asset Turnover	1.32	1.321
Fixed Asset Turnover	2.636	2.959
Average Age Plant Depreciation Only	15.161	15.95
Other Financial Ratios		
Total Operating Expense Growth	.076	.132
Total Operating Revenue Growth	.138	.122
Realized Gains Divided by Non-Operating Revenue	.879	-.044
Realized Gains Divided by Net Income	.121	-.119
Long Term Debt to Equity	1.94	2.012

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	9,044,824	9,748,110
Cash and Investment	1,534,232	1,536,333
Current Assets Whose Use is Limited	152,733	902,627
Net Patient Accounts Receivable	3,395,129	2,749,935
Due from Affiliates	330,698	298,428
Third Party Settlements Receivable	3,106,823	3,154,367
Other Accounts Receivable	18,256	112,548
Inventory	411,888	563,567
Other Current Assets	95,065	430,305
Total Non-Current Assets	16,858,160	17,120,363
Trustee Held Investments	400,259	133,160
Board Designated and Undesignated Investments	3,362,106	3,781,505
Due From Affiliates	167,808	†
Investments in Affiliates	6,669	†
Other Non-current Assets	3,385,769	2,401,042
Gross Property, Plant and Equipment (PP&E)	25,621,911	22,328,285
Accumulated Depreciation	16,086,362	11,523,629
Net Property, Plant and Equipment (PP&E)	9,535,549	10,804,656
Total Unrestricted Assets	25,902,984	26,868,473
Total Current Liabilities	8,882,943	8,258,030
Current Long Term Debt (LTD)	1,796,024	627,668
Accounts Payable and Accrued Expenses	2,971,611	3,718,417
Estimated Third Party Settlements	1,162,935	1,262,659
Due to Affiliates	452,613	549,526
Other Current Liabilities	2,499,760	2,099,760
Total Non-current Liabilities	3,786,869	5,494,620
Long Term Debt	3,409,555	5,281,460
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	377,314	133,160
Other Non-Current Liabilities	†	80,000
Fund Balance Unrestricted	13,233,172	13,115,823
Total Liabilities & Equity	25,902,984	26,868,473
Total Restricted Assets	660,390	704,223
Cash and Investments	660,390	704,223
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	660,390	704,223
Total Restricted Fund Balance	660,390	704,223
Total Liabilities		†
Temporarily Restricted Net Assets	228,296	251,785
Permanently Restricted Net Assets	432,094	452,438

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	62,533,084	65,937,363
Gross Inpatient Service Revenue	24,084,967	25,701,232
Gross Outpatient Service Revenue	38,448,117	40,236,131
Free Care (Charity Care)	671,231	1,254,543
Bad Debt (Provision for Bad Debt)	1,634,013	2,022,642
Contractuals	22,175,410	28,103,979
Changes in Prior Year Estimated/Final Settlements	†	-803,310
Net Patient Service Revenue	38,052,430	35,359,509
Other Operating Revenue	1,019,694	1,211,585
Total Operating Revenue	39,072,124	36,571,094
Total Operating Expenses	35,459,888	37,440,094
Depreciation and Amortization	1,323,272	1,476,920
Interest	423,067	421,289
Other Operating Expenses	33,713,549	35,541,885
Net Operating Income	3,612,236	-869,000
Total Non-operating Revenue	151,798	37,858
Total Investment Income	135,757	194,146
Interest and Dividends	138,637	133,081
Realized Gains/Losses on Sales of Securities	-2,880	61,065
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	16,041	-156,288
Excess of Revenue over Expenses	3,764,034	-831,142
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	3,764,034	-831,142
Total Change in Unrestricted Net Assets	4,362,090	-37,349
Net Assets Released for Restrictions - Capital	16,479	†
Unrealized Gains/Losses on Investments	110,377	51,038
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	471,200	645,255
Mergers	†	†
Consolidations with Support	†	97,500
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	1.397	1.638
Current Ratio without Board Designated and Undesignated Investments	1.018	1.18
Days in Accounts Receivable	32.566	28.386
Acid Test	.19	.295
Days Cash on Hand, Current	18.038	24.754
Days Cash on Hand, Incl Board Designated & Undesignated Investments	53.986	63.133
Average Payment Period, Accounts Payable and Accrued Expenses	31.773	37.739
Average Payment Period, Current Liabilities	94.979	83.813
Capital Structure		
Equity Financing Ratio	.511	.488
Fixed Asset Financing	.358	.489
Cash Flow Divided by Total Debt	.402	.047
Cash Flow Divided by Total Debt with Operating Income Only	.39	.044
Debt Service Coverage Total	5.806	.481
Debt Service Coverage Total with Operating Income Only	5.646	.464
Profitability		
Total Margin	.096	-.023
Operating Margin	.092	-.024
Non Operating Revenue Margin	.04	-.046
Return On Assets	.145	-.031
Return On Equity	.284	-.063
Markup	1.792	1.794
Deductible	.355	.426
Markup Adjustment for Deductible	1.167	1.043
Reported Income Index	.863	7.083
Asset Efficiency		
Total Asset Turnover	1.514	1.363
Fixed Asset Turnover	4.098	3.385
Average Age Plant Depreciation Only	12.157	7.802
Other Financial Ratios		
Total Operating Expense Growth	.157	.056
Total Operating Revenue Growth	.235	-.064
Realized Gains Divided by Non-Operating Revenue	-.019	1.613
Realized Gains Divided by Net Income	-.001	-.073
Long Term Debt to Equity	.258	.403

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	13,518,988	14,647,495
Cash and Investment	7,091,923	7,216,624
Current Assets Whose Use is Limited	341,187	413,745
Net Patient Accounts Receivable	5,285,212	4,356,858
Due from Affiliates	†	†
Third Party Settlements Receivable	†	1,879,045
Other Accounts Receivable	†	†
Inventory	345,995	382,336
Other Current Assets	454,671	398,887
Total Non-Current Assets	26,624,625	25,781,179
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	2,555,101	2,423,620
Due From Affiliates	†	†
Investments in Affiliates	4,956	21,992
Other Non-current Assets	239,507	228,923
Gross Property, Plant and Equipment (PP&E)	43,456,629	40,304,763
Accumulated Depreciation	19,631,568	17,198,119
Net Property, Plant and Equipment (PP&E)	23,825,061	23,106,644
Total Unrestricted Assets	40,143,613	40,428,674
Total Current Liabilities	8,099,573	7,361,791
Current Long Term Debt (LTD)	601,586	654,146
Accounts Payable and Accrued Expenses	6,367,966	6,707,645
Estimated Third Party Settlements	1,130,021	†
Due to Affiliates	†	†
Other Current Liabilities	†	†
Total Non-current Liabilities	10,906,512	10,213,429
Long Term Debt	10,704,766	10,121,663
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	201,746	91,766
Fund Balance Unrestricted	21,137,528	22,853,454
Total Liabilities & Equity	40,143,613	40,428,674
Total Restricted Assets	870,468	1,380,895
Cash and Investments	870,468	1,380,895
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	870,468	1,380,895
Total Restricted Fund Balance	870,468	1,380,895
Total Liabilities	†	†
Temporarily Restricted Net Assets	270,468	780,895
Permanently Restricted Net Assets	600,000	600,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	99,485,614	119,206,732
Gross Inpatient Service Revenue	31,750,362	35,873,396
Gross Outpatient Service Revenue	67,735,252	83,333,336
Free Care (Charity Care)	2,282,684	1,738,447
Bad Debt (Provision for Bad Debt)	2,500,086	2,933,082
Contractuals	41,947,104	54,696,984
Changes in Prior Year Estimated/Final Settlements	-700,000	-600,000
Net Patient Service Revenue	53,455,740	60,438,219
Other Operating Revenue	2,333,383	2,796,052
Total Operating Revenue	55,789,123	63,234,271
Total Operating Expenses	54,238,221	61,961,925
Depreciation and Amortization	1,479,922	2,036,203
Interest	369,507	560,595
Other Operating Expenses	52,388,792	59,365,127
Net Operating Income	1,550,902	1,272,346
Total Non-operating Revenue	499,307	580,398
Total Investment Income	91,204	492,783
Interest and Dividends	241,802	403,708
Realized Gains/Losses on Sales of Securities	-150,598	89,075
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	33,014	-112,573
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	375,089	200,188
Excess of Revenue over Expenses	2,050,209	1,852,744
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	2,050,209	1,852,744
Total Change in Unrestricted Net Assets	7,460,631	2,084,587
Net Assets Released for Restrictions - Capital	5,216,501	192,848
Unrealized Gains/Losses on Investments	193,921	38,995
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	1.985	2.319
Current Ratio without Board Designated and Undesignated Investments	1.669	1.99
Days in Accounts Receivable	36.088	26.312
Acid Test	.918	1.036
Days Cash on Hand, Current	51.425	46.476
Days Cash on Hand, Incl Board Designated & Undesignated Investments	69.102	61.238
Average Payment Period, Accounts Payable and Accrued Expenses	44.056	40.855
Average Payment Period, Current Liabilities	56.036	44.84
Capital Structure		
Equity Financing Ratio	.527	.565
Fixed Asset Financing	.449	.438
Cash Flow Divided by Total Debt	.186	.221
Cash Flow Divided by Total Debt with Operating Income Only	.159	.188
Debt Service Coverage Total	3.783	3.829
Debt Service Coverage Total with Operating Income Only	3.299	3.329
Profitability		
Total Margin	.036	.029
Operating Margin	.028	.02
Non Operating Revenue Margin	.244	.313
Return On Assets	.051	.046
Return On Equity	.097	.081
Markup	1.877	1.969
Deductible	.422	.459
Markup Adjustment for Deductible	1.104	1.086
Reported Income Index	.275	1.08
Asset Efficiency		
Total Asset Turnover	1.402	1.578
Fixed Asset Turnover	2.342	2.737
Average Age Plant Depreciation Only	13.265	8.446
Other Financial Ratios		
Total Operating Expense Growth	.093	.142
Total Operating Revenue Growth	.098	.133
Realized Gains Divided by Non-Operating Revenue	-.302	.153
Realized Gains Divided by Net Income	-.073	.048
Long Term Debt to Equity	.506	.443

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	58,785,992	44,463,365
Cash and Investment	7,261,808	9,134,827
Current Assets Whose Use is Limited	†	†
Net Patient Accounts Receivable	21,294,157	21,751,393
Due from Affiliates	721,796	1,030,117
Third Party Settlements Receivable	12,055,888	†
Other Accounts Receivable	†	†
Inventory	3,954,013	3,867,560
Other Current Assets	13,498,330	8,679,468
Total Non-Current Assets	184,631,254	235,483,935
Trustee Held Investments	8,914,816	24,302,421
Board Designated and Undesignated Investments	88,167,932	104,365,916
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	1,998,387	2,440,629
Gross Property, Plant and Equipment (PP&E)	198,710,064	230,098,784
Accumulated Depreciation	113,159,945	125,723,815
Net Property, Plant and Equipment (PP&E)	85,550,119	104,374,969
Total Unrestricted Assets	243,417,246	279,947,300
Total Current Liabilities	27,473,761	30,476,677
Current Long Term Debt (LTD)	3,791,385	3,842,581
Accounts Payable and Accrued Expenses	15,271,661	15,745,736
Estimated Third Party Settlements	†	1,321,696
Due to Affiliates	3,334,442	4,096,464
Other Current Liabilities	5,076,273	5,470,200
Total Non-current Liabilities	58,293,236	70,770,727
Long Term Debt	40,910,649	63,155,160
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	17,382,587	6,576,161
Other Non-Current Liabilities	†	1,039,406
Fund Balance Unrestricted	157,650,249	178,699,896
Total Liabilities & Equity	243,417,246	279,947,300
Total Restricted Assets	14,837,022	23,458,638
Cash and Investments	14,837,022	23,458,638
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	14,837,022	23,458,638
Total Restricted Fund Balance	14,837,022	23,458,638
Total Liabilities	†	†
Temporarily Restricted Net Assets	1,885,800	10,317,252
Permanently Restricted Net Assets	12,951,222	13,141,386

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	407,610,000	443,343,417
Gross Inpatient Service Revenue	195,183,000	199,069,661
Gross Outpatient Service Revenue	212,427,000	244,273,756
Free Care (Charity Care)	4,911,143	5,928,924
Bad Debt (Provision for Bad Debt)	12,126,435	15,089,167
Contractuals	164,117,283	179,230,802
Changes in Prior Year Estimated/Final Settlements	†	-4,100,000
Net Patient Service Revenue	226,455,139	247,194,524
Other Operating Revenue	7,546,723	9,053,466
Total Operating Revenue	234,001,862	256,247,990
Total Operating Expenses	226,049,948	247,508,243
Depreciation and Amortization	13,304,807	14,609,108
Interest	2,146,276	1,838,655
Other Operating Expenses	210,598,865	231,060,480
Net Operating Income	7,951,914	8,739,747
Total Non-operating Revenue	3,365,742	11,043,643
Total Investment Income	2,794,550	10,594,877
Interest and Dividends	3,321,279	7,673,138
Realized Gains/Losses on Sales of Securities	-526,729	2,921,739
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	-58,199	30,327
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	629,391	418,439
Excess of Revenue over Expenses	11,317,656	19,783,390
Extraordinary Gains/Losses	12,550,000	†
Total Surplus/Deficit	23,867,656	19,783,390
Total Change in Unrestricted Net Assets	14,102,237	21,049,647
Net Assets Released for Restrictions - Capital	216,803	48,742
Unrealized Gains/Losses on Investments	4,120,511	-3,959,676
Minimum Pension Liability Adjustment	-11,163,736	10,456,697
Transfers From/To Affiliates	-2,938,997	-4,240,100
Mergers		†
Consolidations with Support		†
Other Changes		-1,039,406

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	5.349	4.883
Current Ratio without Board Designated and Undesignated Investments	2.14	1.459
Days in Accounts Receivable	34.322	32.117
Acid Test	.264	.3
Days Cash on Hand, Current	12.459	14.316
Days Cash on Hand, Incl Board Designated & Undesignated Investments	163.726	177.879
Average Payment Period, Accounts Payable and Accrued Expenses	26.201	24.677
Average Payment Period, Current Liabilities	47.136	47.763
Capital Structure		
Equity Financing Ratio	.648	.638
Fixed Asset Financing	.478	.605
Cash Flow Divided by Total Debt	.287	.34
Cash Flow Divided by Total Debt with Operating Income Only	.248	.231
Debt Service Coverage Total	4.816	6.435
Debt Service Coverage Total with Operating Income Only	4.211	4.474
Profitability		
Total Margin	.048	.074
Operating Margin	.034	.034
Non Operating Revenue Margin	.297	.558
Return On Assets	.046	.071
Return On Equity	.072	.111
Markup	1.837	1.828
Deductible	.403	.404
Markup Adjustment for Deductible	1.111	1.104
Reported Income Index	.803	.94
Asset Efficiency		
Total Asset Turnover	.975	.955
Fixed Asset Turnover	2.735	2.455
Average Age Plant Depreciation Only	8.505	8.606
Other Financial Ratios		
Total Operating Expense Growth	.109	.095
Total Operating Revenue Growth	.093	.095
Realized Gains Divided by Non-Operating Revenue	-.156	.265
Realized Gains Divided by Net Income	-.047	.148
Long Term Debt to Equity	.26	.353

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	321,729,000	358,482,000
Cash and Investment	226,931,000	260,223,000
Current Assets Whose Use is Limited	21,830,000	39,368,000
Net Patient Accounts Receivable	28,411,000	27,895,000
Due from Affiliates	2,335,000	†
Third Party Settlements Receivable	33,128,000	15,317,000
Other Accounts Receivable	†	†
Inventory	†	†
Other Current Assets	9,094,000	15,679,000
Total Non-Current Assets	360,876,000	449,556,000
Trustee Held Investments	5,425,000	62,575,000
Board Designated and Undesignated Investments	81,896,000	91,719,000
Due From Affiliates	2,573,000	2,454,000
Investments in Affiliates	†	†
Other Non-current Assets	25,699,000	12,408,000
Gross Property, Plant and Equipment (PP&E)	519,527,000	537,959,610
Accumulated Depreciation	274,244,000	257,559,610
Net Property, Plant and Equipment (PP&E)	245,283,000	280,400,000
Total Unrestricted Assets	682,605,000	808,038,000
Total Current Liabilities	112,262,000	130,263,000
Current Long Term Debt (LTD)	6,606,000	5,068,000
Accounts Payable and Accrued Expenses	45,842,000	48,072,000
Estimated Third Party Settlements	37,771,000	55,735,000
Due to Affiliates	†	3,473,000
Other Current Liabilities	22,043,000	17,915,000
Total Non-current Liabilities	84,657,000	175,088,000
Long Term Debt	74,841,000	149,771,000
Estimated Third Party Settlements	†	
Due to Affiliates	†	
Self Insurance Fund	†	
Accrued Pension and Post Retiree Health Benefits	7,675,000	7,881,000
Other Non-Current Liabilities	2,141,000	17,436,000
Fund Balance Unrestricted	485,686,000	502,687,000
Total Liabilities & Equity	682,605,000	808,038,000
Total Restricted Assets	100,232,000	101,142,000
Cash and Investments	100,232,000	101,142,000
Receivables	†	
Other Assets	†	
Total Restricted Liabilities and Equity	100,232,000	101,142,000
Total Restricted Fund Balance	100,232,000	101,142,000
Total Liabilities	†	
Temporarily Restricted Net Assets	82,157,000	81,539,000
Permanently Restricted Net Assets	18,075,000	19,603,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	841,489,000	864,046,000
Gross Inpatient Service Revenue	603,890,000	614,223,000
Gross Outpatient Service Revenue	237,599,000	249,823,000
Free Care (Charity Care)	10,986,000	16,703,000
Bad Debt (Provision for Bad Debt)	27,218,000	21,255,000
Contractuals	278,779,000	277,019,000
Changes in Prior Year Estimated/Final Settlements	-30,697,000	†
Net Patient Service Revenue	555,203,000	549,069,000
Other Operating Revenue	9,162,000	7,995,000
Total Operating Revenue	564,365,000	557,064,000
Total Operating Expenses	499,432,000	523,649,000
Depreciation and Amortization	32,451,000	32,322,000
Interest	4,459,000	2,729,000
Other Operating Expenses	462,522,000	488,598,000
Net Operating Income	64,933,000	33,415,000
Total Non-operating Revenue	20,745,000	19,133,000
Total Investment Income	15,588,000	17,996,000
Interest and Dividends	13,581,000	17,338,000
Realized Gains/Losses on Sales of Securities	2,007,000	658,000
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	3,101,000	-1,391,000
Permanently Impaired Writedowns of Other Assets	†	
Other Non-Operating Revenues (Gifts, Bequests, etc.)	2,056,000	2,528,000
Excess of Revenue over Expenses	85,678,000	52,548,000
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	85,678,000	52,548,000
Total Change in Unrestricted Net Assets	61,630,000	17,001,000
Net Assets Released for Restrictions - Capital	1,000	8,403,000
Unrealized Gains/Losses on Investments	-2,329,000	-1,982,000
Minimum Pension Liability Adjustment	-2,255,000	2,255,000
Transfers From/To Affiliates	-19,465,000	-30,534,000
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	-13,689,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	3.595	3.456
Current Ratio without Board Designated and Undesignated Investments	2.866	2.752
Days in Accounts Receivable	18.678	18.544
Acid Test	2.216	2.3
Days Cash on Hand, Current	194.436	222.562
Days Cash on Hand, Incl Board Designated & Undesignated Investments	258.447	290.699
Average Payment Period, Accounts Payable and Accrued Expenses	35.831	35.712
Average Payment Period, Current Liabilities	87.746	96.771
Capital Structure		
Equity Financing Ratio	.712	.622
Fixed Asset Financing	.305	.534
Cash Flow Divided by Total Debt	.6	.278
Cash Flow Divided by Total Debt with Operating Income Only	.495	.215
Debt Service Coverage Total	10.606	9.384
Debt Service Coverage Total with Operating Income Only	8.811	7.334
Profitability		
Total Margin	.146	.091
Operating Margin	.115	.06
Non Operating Revenue Margin	.242	.364
Return On Assets	.126	.065
Return On Equity	.176	.105
Markup	1.703	1.665
Deductible	.331	.321
Markup Adjustment for Deductible	1.145	1.136
Reported Income Index	1.39	3.091
Asset Efficiency		
Total Asset Turnover	.857	.713
Fixed Asset Turnover	2.301	1.987
Average Age Plant Depreciation Only	8.451	7.969
Other Financial Ratios		
Total Operating Expense Growth	.065	.048
Total Operating Revenue Growth	.148	-.013
Realized Gains Divided by Non-Operating Revenue	.097	.034
Realized Gains Divided by Net Income	.023	.013
Long Term Debt to Equity	.154	.298

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	10,442,744	11,074,272
Cash and Investment	3,773,559	3,722,984
Current Assets Whose Use is Limited	†	†
Net Patient Accounts Receivable	3,552,587	3,322,179
Due from Affiliates	†	†
Third Party Settlements Receivable	2,078,431	2,662,479
Other Accounts Receivable	†	†
Inventory	592,265	747,273
Other Current Assets	445,902	619,357
Total Non-Current Assets	17,503,116	18,763,165
Trustee Held Investments	214,906	213,367
Board Designated and Undesignated Investments	4,704,057	5,111,770
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	167,621	190,920
Gross Property, Plant and Equipment (PP&E)	27,117,101	28,991,994
Accumulated Depreciation	14,700,569	15,744,886
Net Property, Plant and Equipment (PP&E)	12,416,532	13,247,108
Total Unrestricted Assets	27,945,860	29,837,437
Total Current Liabilities	2,895,067	3,209,483
Current Long Term Debt (LTD)	500,000	545,000
Accounts Payable and Accrued Expenses	2,395,067	2,664,483
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	†	†
Total Non-current Liabilities	7,025,000	7,080,000
Long Term Debt	7,025,000	7,080,000
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	18,025,793	19,547,954
Total Liabilities & Equity	27,945,860	29,837,437
Total Restricted Assets	498,078	575,173
Cash and Investments	498,078	574,963
Receivables	†	†
Other Assets		210
Total Restricted Liabilities and Equity	498,049	575,173
Total Restricted Fund Balance	498,078	575,173
Total Liabilities	-29	†
Temporarily Restricted Net Assets	219,950	283,325
Permanently Restricted Net Assets	278,128	291,848

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	48,556,195	50,964,908
Gross Inpatient Service Revenue	12,874,736	12,046,588
Gross Outpatient Service Revenue	35,681,459	38,918,320
Free Care (Charity Care)	751,203	820,598
Bad Debt (Provision for Bad Debt)	1,041,932	1,123,249
Contractuals	15,730,168	17,219,523
Changes in Prior Year Estimated/Final Settlements	-685,000	-649,000
Net Patient Service Revenue	31,717,892	32,450,538
Other Operating Revenue	1,303,323	1,119,258
Total Operating Revenue	33,021,215	33,569,796
Total Operating Expenses	29,597,262	32,454,479
Depreciation and Amortization	1,152,709	1,300,807
Interest	378,407	372,073
Other Operating Expenses	28,066,146	30,781,599
Net Operating Income	3,423,953	1,115,317
Total Non-operating Revenue	327,152	469,922
Total Investment Income	235,074	388,277
Interest and Dividends	192,462	301,696
Realized Gains/Losses on Sales of Securities	42,612	86,581
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	92,078	81,645
Excess of Revenue over Expenses	3,751,105	1,585,239
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	3,751,105	1,585,239
Total Change in Unrestricted Net Assets	3,789,291	1,599,285
Net Assets Released for Restrictions - Capital	†	13,720
Unrealized Gains/Losses on Investments	38,186	326
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	5.232	5.043
Current Ratio without Board Designated and Undesignated Investments	3.607	3.45
Days in Accounts Receivable	40.882	37.367
Acid Test	1.303	1.16
Days Cash on Hand, Current	48.422	43.619
Days Cash on Hand, Incl Board Designated & Undesignated Investments	108.785	103.509
Average Payment Period, Accounts Payable and Accrued Expenses	30.733	31.217
Average Payment Period, Current Liabilities	37.149	37.603
Capital Structure		
Equity Financing Ratio	.645	.655
Fixed Asset Financing	.566	.534
Cash Flow Divided by Total Debt	.494	.28
Cash Flow Divided by Total Debt with Operating Income Only	.461	.235
Debt Service Coverage Total	6.083	3.736
Debt Service Coverage Total with Operating Income Only	5.706	3.197
Profitability		
Total Margin	.112	.047
Operating Margin	.104	.033
Non Operating Revenue Margin	.087	.296
Return On Assets	.134	.053
Return On Equity	.208	.081
Markup	1.685	1.605
Deductible	.324	.338
Markup Adjustment for Deductible	1.153	1.074
Reported Income Index	.995	1.041
Asset Efficiency		
Total Asset Turnover	1.193	1.141
Fixed Asset Turnover	2.659	2.534
Average Age Plant Depreciation Only	12.753	12.104
Other Financial Ratios		
Total Operating Expense Growth	.121	.097
Total Operating Revenue Growth	.127	.017
Realized Gains Divided by Non-Operating Revenue	.13	.184
Realized Gains Divided by Net Income	.011	.055
Long Term Debt to Equity	.39	.362

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	32,920,620	42,344,122
Cash and Investment	1,796,017	6,639,975
Current Assets Whose Use is Limited	789,116	2,390,397
Net Patient Accounts Receivable	19,776,432	17,161,155
Due from Affiliates	†	†
Third Party Settlements Receivable	6,413,922	11,286,732
Other Accounts Receivable	791,223	1,526,972
Inventory	2,297,204	2,356,895
Other Current Assets	1,056,706	981,996
Total Non-Current Assets	85,362,826	148,030,936
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	24,266,155	82,263,581
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	12,872,510	12,713,810
Gross Property, Plant and Equipment (PP&E)	101,461,860	111,398,461
Accumulated Depreciation	53,237,699	58,344,916
Net Property, Plant and Equipment (PP&E)	48,224,161	53,053,545
Total Unrestricted Assets	118,283,446	190,375,058
Total Current Liabilities	20,511,813	21,761,883
Current Long Term Debt (LTD)	1,376,711	1,093,582
Accounts Payable and Accrued Expenses	10,155,579	16,522,611
Estimated Third Party Settlements	4,309,995	1,089,779
Due to Affiliates	†	†
Other Current Liabilities	4,669,528	3,055,911
Total Non-current Liabilities	17,142,263	80,521,160
Long Term Debt	13,663,122	76,259,038
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	3,479,141	4,262,122
Fund Balance Unrestricted	80,629,370	88,092,015
Total Liabilities & Equity	118,283,446	190,375,058
Total Restricted Assets	12,034,501	15,431,272
Cash and Investments	2,115,121	7,999,805
Receivables	9,608,095	7,131,156
Other Assets	311,285	300,311
Total Restricted Liabilities and Equity	12,034,500	15,431,272
Total Restricted Fund Balance	12,034,500	15,431,272
Total Liabilities	†	†
Temporarily Restricted Net Assets	11,544,215	14,411,779
Permanently Restricted Net Assets	490,285	1,019,493

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	225,088,552	247,274,959
Gross Inpatient Service Revenue	98,695,765	107,372,427
Gross Outpatient Service Revenue	126,392,787	139,902,532
Free Care (Charity Care)	3,850,030	5,371,124
Bad Debt (Provision for Bad Debt)	4,777,600	6,784,286
Contractuals	88,365,803	96,235,857
Changes in Prior Year Estimated/Final Settlements	-885,000	-4,543,000
Net Patient Service Revenue	128,980,119	143,426,692
Other Operating Revenue	3,054,356	2,861,938
Total Operating Revenue	132,034,475	146,288,630
Total Operating Expenses	128,293,328	141,944,599
Depreciation and Amortization	7,273,917	7,390,827
Interest	863,092	793,470
Other Operating Expenses	120,156,319	133,760,302
Net Operating Income	3,741,147	4,344,031
Total Non-operating Revenue	1,998,156	2,610,406
Total Investment Income	1,644,787	2,281,717
Interest and Dividends	604,835	901,573
Realized Gains/Losses on Sales of Securities	1,039,952	1,380,144
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	12,957	656,996
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	340,412	-328,307
Excess of Revenue over Expenses	5,739,303	6,954,437
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	5,739,303	6,954,437
Total Change in Unrestricted Net Assets	5,129,846	7,388,211
Net Assets Released for Restrictions - Capital	15,887	10,126
Unrealized Gains/Losses on Investments	-106,530	432,648
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	-57,000	-9,000
Mergers	†	†
Consolidations with Support	†	†
Other Changes	-461,814	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	2.788	5.726
Current Ratio without Board Designated and Undesignated Investments	1.605	1.946
Days in Accounts Receivable	55.965	43.673
Acid Test	.126	.415
Days Cash on Hand, Current	7.797	24.496
Days Cash on Hand, Incl Board Designated & Undesignated Investments	80.985	247.65
Average Payment Period, Accounts Payable and Accrued Expenses	30.63	44.82
Average Payment Period, Current Liabilities	61.865	59.033
Capital Structure		
Equity Financing Ratio	.682	.463
Fixed Asset Financing	.283	1.437
Cash Flow Divided by Total Debt	.346	.14
Cash Flow Divided by Total Debt with Operating Income Only	.293	.115
Debt Service Coverage Total	5.75	6.976
Debt Service Coverage Total with Operating Income Only	4.922	5.773
Profitability		
Total Margin	.043	.047
Operating Margin	.028	.03
Non Operating Revenue Margin	.348	.375
Return On Assets	.049	.037
Return On Equity	.071	.079
Markup	1.778	1.762
Deductible	.393	.389
Markup Adjustment for Deductible	1.09	1.084
Reported Income Index	1.119	.932
Asset Efficiency		
Total Asset Turnover	1.133	.782
Fixed Asset Turnover	2.738	2.757
Average Age Plant Depreciation Only	7.319	7.894
Other Financial Ratios		
Total Operating Expense Growth	.069	.106
Total Operating Revenue Growth	.064	.108
Realized Gains Divided by Non-Operating Revenue	.52	.529
Realized Gains Divided by Net Income	.181	.198
Long Term Debt to Equity	.169	.866

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	16,265,089	16,765,437
Cash and Investment	8,282,477	7,591,499
Current Assets Whose Use is Limited	544,361	550,372
Net Patient Accounts Receivable	4,267,025	5,338,559
Due from Affiliates	148,081	472,602
Third Party Settlements Receivable	520,658	†
Other Accounts Receivable	†	†
Inventory	1,711,103	1,659,892
Other Current Assets	791,384	1,152,513
Total Non-Current Assets	70,331,091	78,179,281
Trustee Held Investments	2,917,694	3,220,682
Board Designated and Undesignated Investments	19,454,470	28,841,803
Due From Affiliates	3,009,049	3,000,654
Investments in Affiliates	†	†
Other Non-current Assets	974,567	913,286
Gross Property, Plant and Equipment (PP&E)	63,204,607	65,390,737
Accumulated Depreciation	19,229,296	23,187,881
Net Property, Plant and Equipment (PP&E)	43,975,311	42,202,856
Total Unrestricted Assets	86,596,180	94,944,718
Total Current Liabilities	9,031,619	10,017,660
Current Long Term Debt (LTD)	1,806,694	1,782,853
Accounts Payable and Accrued Expenses	7,224,925	7,878,359
Estimated Third Party Settlements	†	356,448
Due to Affiliates	†	†
Other Current Liabilities	†	†
Total Non-current Liabilities	29,367,573	27,895,947
Long Term Debt	26,449,879	24,675,265
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	2,917,694	3,220,682
Fund Balance Unrestricted	48,196,988	57,031,111
Total Liabilities & Equity	86,596,180	94,944,718
Total Restricted Assets	11,002,460	11,775,271
Cash and Investments	11,002,460	11,775,271
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	11,002,460	11,775,271
Total Restricted Fund Balance	11,002,460	11,775,271
Total Liabilities	†	†
Temporarily Restricted Net Assets	6,236,694	6,926,070
Permanently Restricted Net Assets	4,765,766	4,849,201

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	133,725,650	143,749,268
Gross Inpatient Service Revenue	52,666,003	55,965,638
Gross Outpatient Service Revenue	81,059,647	87,783,630
Free Care (Charity Care)	1,110,032	2,097,890
Bad Debt (Provision for Bad Debt)	1,952,709	2,681,897
Contractuals	58,765,697	59,554,974
Changes in Prior Year Estimated/Final Settlements	-269,000	†
Net Patient Service Revenue	72,166,212	79,414,507
Other Operating Revenue	2,131,898	1,977,515
Total Operating Revenue	74,298,110	81,392,022
Total Operating Expenses	70,148,970	75,234,871
Depreciation and Amortization	4,045,744	4,139,615
Interest	1,919,208	1,753,653
Other Operating Expenses	64,184,018	69,341,603
Net Operating Income	4,149,140	6,157,151
Total Non-operating Revenue	1,192,090	2,525,516
Total Investment Income	1,043,199	2,059,436
Interest and Dividends	1,030,979	1,923,160
Realized Gains/Losses on Sales of Securities	12,220	136,276
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	148,891	466,080
Excess of Revenue over Expenses	5,341,230	8,682,667
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	5,341,230	8,682,667
Total Change in Unrestricted Net Assets	5,828,570	8,834,123
Net Assets Released for Restrictions - Capital	60,839	†
Unrealized Gains/Losses on Investments	426,501	151,456
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	3.955	4.553
Current Ratio without Board Designated and Undesignated Investments	1.801	1.674
Days in Accounts Receivable	21.582	24.537
Acid Test	.977	.813
Days Cash on Hand, Current	48.739	41.8
Days Cash on Hand, Incl Board Designated & Undesignated Investments	156.16	189.873
Average Payment Period, Accounts Payable and Accrued Expenses	39.894	40.447
Average Payment Period, Current Liabilities	49.87	51.43
Capital Structure		
Equity Financing Ratio	.557	.601
Fixed Asset Financing	.601	.585
Cash Flow Divided by Total Debt	.244	.338
Cash Flow Divided by Total Debt with Operating Income Only	.213	.272
Debt Service Coverage Total	2.857	4.094
Debt Service Coverage Total with Operating Income Only	2.556	3.385
Profitability		
Total Margin	.071	.103
Operating Margin	.056	.076
Non Operating Revenue Margin	.223	.291
Return On Assets	.062	.091
Return On Equity	.111	.152
Markup	1.937	1.937
Deductible	.439	.414
Markup Adjustment for Deductible	1.099	1.145
Reported Income Index	.916	.983
Asset Efficiency		
Total Asset Turnover	.872	.884
Fixed Asset Turnover	1.69	1.929
Average Age Plant Depreciation Only	4.753	5.601
Other Financial Ratios		
Total Operating Expense Growth	.06	.073
Total Operating Revenue Growth	.084	.095
Realized Gains Divided by Non-Operating Revenue	.01	.054
Realized Gains Divided by Net Income	.002	.016
Long Term Debt to Equity	.549	.433

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	7,352,067	13,130,491
Cash and Investment	253,150	2,394,493
Current Assets Whose Use is Limited	148,802	152,212
Net Patient Accounts Receivable	5,600,310	6,631,026
Due from Affiliates	240,581	803,561
Third Party Settlements Receivable	249,000	2,206,277
Other Accounts Receivable	†	†
Inventory	†	709,619
Other Current Assets	860,224	233,303
Total Non-Current Assets	19,444,376	18,944,296
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	1,242,885	1,293,667
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	369,138	423,193
Gross Property, Plant and Equipment (PP&E)	35,701,232	36,636,486
Accumulated Depreciation	17,868,879	19,409,050
Net Property, Plant and Equipment (PP&E)	17,832,353	17,227,436
Total Unrestricted Assets	26,796,443	32,074,787
Total Current Liabilities	5,814,317	8,758,767
Current Long Term Debt (LTD)	329,512	352,471
Accounts Payable and Accrued Expenses	1,848,075	2,055,075
Estimated Third Party Settlements	†	2,984,780
Due to Affiliates	3,636,730	3,366,441
Other Current Liabilities	†	†
Total Non-current Liabilities	7,189,606	6,926,405
Long Term Debt	7,006,876	6,670,295
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	182,730	256,110
Fund Balance Unrestricted	13,792,520	16,389,615
Total Liabilities & Equity	26,796,443	32,074,787
Total Restricted Assets	4,798,923	4,733,127
Cash and Investments	4,374,721	4,485,691
Receivables	424,202	247,436
Other Assets	†	†
Total Restricted Liabilities and Equity	4,798,923	4,733,127
Total Restricted Fund Balance	4,798,923	4,733,127
Total Liabilities	†	†
Temporarily Restricted Net Assets	588,547	332,182
Permanently Restricted Net Assets	4,210,376	4,400,945

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	76,218,834	86,884,742
Gross Inpatient Service Revenue	29,785,308	33,254,000
Gross Outpatient Service Revenue	46,433,526	53,630,742
Free Care (Charity Care)	753,395	1,130,609
Bad Debt (Provision for Bad Debt)	2,314,277	3,441,420
Contractuals	34,528,286	38,056,137
Changes in Prior Year Estimated/Final Settlements	-500,000	700,000
Net Patient Service Revenue	39,122,876	43,556,576
Other Operating Revenue	882,127	1,592,119
Total Operating Revenue	40,005,003	45,148,695
Total Operating Expenses	39,106,471	43,015,440
Depreciation and Amortization	1,335,677	1,551,077
Interest	357,931	361,974
Other Operating Expenses	37,412,863	41,102,389
Net Operating Income	898,532	2,133,255
Total Non-operating Revenue	199,205	137,379
Total Investment Income	†	62,549
Interest and Dividends	†	†
Realized Gains/Losses on Sales of Securities	†	62,549
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	78,489	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	120,716	74,830
Excess of Revenue over Expenses	1,097,737	2,270,634
Extraordinary Gains/Losses	1,097,737	†
Total Surplus/Deficit	2,195,474	2,270,634
Total Change in Unrestricted Net Assets	7,040,565	2,597,095
Net Assets Released for Restrictions - Capital	712,538	419,606
Unrealized Gains/Losses on Investments	10,864	-26,101
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	4,121,689	6,306
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	-73,350

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Miles Memorial Hospital -- Damariscotta, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	1.478	1.647
Current Ratio without Board Designated and Undesignated Investments	1.264	1.499
Days in Accounts Receivable	52.249	55.567
Acid Test	.069	.291
Days Cash on Hand, Current	3.884	22.418
Days Cash on Hand, Incl Board Designated & Undesignated Investments	15.895	33.806
Average Payment Period, Accounts Payable and Accrued Expenses	17.859	18.09
Average Payment Period, Current Liabilities	56.187	77.101
Capital Structure		
Equity Financing Ratio	.515	.511
Fixed Asset Financing	.393	.387
Cash Flow Divided by Total Debt	.187	.244
Cash Flow Divided by Total Debt with Operating Income Only	.172	.235
Debt Service Coverage Total	4.788	6.05
Debt Service Coverage Total with Operating Income Only	4.447	5.852
Profitability		
Total Margin	.027	.05
Operating Margin	.022	.047
Non Operating Revenue Margin	.181	.061
Return On Assets	.041	.071
Return On Equity	.08	.139
Markup	1.972	2.057
Deductible	.453	.438
Markup Adjustment for Deductible	1.089	1.172
Reported Income Index	.185	.874
Asset Efficiency		
Total Asset Turnover	1.5	1.412
Fixed Asset Turnover	2.243	2.621
Average Age Plant Depreciation Only	13.378	12.513
Other Financial Ratios		
Total Operating Expense Growth	.364	.1
Total Operating Revenue Growth	.373	.129
Realized Gains Divided by Non-Operating Revenue	†	.455
Realized Gains Divided by Net Income	†	.028
Long Term Debt to Equity	.508	.407

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	2,720,808	3,223,537
Cash and Investment	142,932	125,635
Current Assets Whose Use is Limited	†	†
Net Patient Accounts Receivable	1,739,517	2,291,653
Due from Affiliates	258,449	121,494
Third Party Settlements Receivable	-8,746	-7,933
Other Accounts Receivable	77,209	83,656
Inventory	348,532	367,799
Other Current Assets	162,915	241,233
Total Non-Current Assets	12,059,518	11,662,206
Trustee Held Investments	154,000	154,000
Board Designated and Undesignated Investments	7,181,220	7,006,116
Due From Affiliates	997,433	1,047,159
Investments in Affiliates	114,478	102,197
Other Non-current Assets	46,362	43,856
Gross Property, Plant and Equipment (PP&E)	16,248,435	15,466,668
Accumulated Depreciation	12,682,410	12,157,790
Net Property, Plant and Equipment (PP&E)	3,566,025	3,308,878
Total Unrestricted Assets	14,780,326	14,885,743
Total Current Liabilities	2,124,170	1,897,993
Current Long Term Debt (LTD)	129,988	112,983
Accounts Payable and Accrued Expenses	1,693,922	2,238,920
Estimated Third Party Settlements	-2,048,737	-2,586,941
Due to Affiliates	†	†
Other Current Liabilities	2,348,997	2,133,031
Total Non-current Liabilities	3,127,937	2,923,305
Long Term Debt	3,127,937	2,923,305
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	9,528,219	10,064,445
Total Liabilities & Equity	14,780,326	14,885,743
Total Restricted Assets	102,511	108,517
Cash and Investments	55,578	69,605
Receivables	46,933	38,912
Other Assets		†
Total Restricted Liabilities and Equity	102,511	108,522
Total Restricted Fund Balance	83,662	85,739
Total Liabilities	18,849	22,783
Temporarily Restricted Net Assets	78,662	80,739
Permanently Restricted Net Assets	5,000	5,000

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	31,174,293	34,905,416
Gross Inpatient Service Revenue	8,541,243	9,222,303
Gross Outpatient Service Revenue	22,633,050	25,683,113
Free Care (Charity Care)	879,054	835,735
Bad Debt (Provision for Bad Debt)	346,556	373,537
Contractuals	10,624,354	12,113,150
Changes in Prior Year Estimated/Final Settlements	-123,077	-124,551
Net Patient Service Revenue	19,447,406	21,707,545
Other Operating Revenue	671,491	649,091
Total Operating Revenue	20,118,897	22,356,636
Total Operating Expenses	20,170,013	22,177,479
Depreciation and Amortization	682,402	588,254
Interest	178,277	182,818
Other Operating Expenses	19,309,334	21,406,407
Net Operating Income	-51,116	179,157
Total Non-operating Revenue	254,048	568,669
Total Investment Income	312,015	528,822
Interest and Dividends	146,514	201,844
Realized Gains/Losses on Sales of Securities	165,501	326,978
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	-61,712	37,451
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	3,745	2,396
Excess of Revenue over Expenses	202,932	747,826
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	202,932	747,826
Total Change in Unrestricted Net Assets	322,965	536,225
Net Assets Released for Restrictions - Capital	†	†
Unrealized Gains/Losses on Investments	120,033	-211,601
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.		FY 2005	FY 2006
RATIOS			
Liquidity			
Current Ratio with Board Designated and Undesignated Investments		4.662	5.39
Current Ratio without Board Designated and Undesignated Investments		1.281	1.698
Days in Accounts Receivable		32.648	38.533
Acid Test		.067	.066
Days Cash on Hand, Current		2.677	2.124
Days Cash on Hand, Incl Board Designated & Undesignated Investments		137.18	120.574
Average Payment Period, Accounts Payable and Accrued Expenses		31.727	37.852
Average Payment Period, Current Liabilities		39.785	32.089
Capital Structure			
Equity Financing Ratio		.645	.676
Fixed Asset Financing		.877	.883
Cash Flow Divided by Total Debt		.169	.277
Cash Flow Divided by Total Debt with Operating Income Only		.12	.159
Debt Service Coverage Total		3.566	4.856
Debt Service Coverage Total with Operating Income Only		2.714	3.038
Profitability			
Total Margin		.01	.033
Operating Margin		-.003	.008
Non Operating Revenue Margin		1.252	.76
Return On Assets		.014	.05
Return On Equity		.021	.074
Markup		1.579	1.603
Deductible		.341	.347
Markup Adjustment for Deductible		1.052	1.057
Reported Income Index		.628	1.395
Asset Efficiency			
Total Asset Turnover		1.378	1.54
Fixed Asset Turnover		5.642	6.757
Average Age Plant Depreciation Only		18.585	20.668
Other Financial Ratios			
Total Operating Expense Growth		.151	.1
Total Operating Revenue Growth		.073	.111
Realized Gains Divided by Non-Operating Revenue		.651	.575
Realized Gains Divided by Net Income		.816	.437
Long Term Debt to Equity		.328	.29

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	5,484,598	6,442,170
Cash and Investment	23,558	47,817
Current Assets Whose Use is Limited	77,265	204,152
Net Patient Accounts Receivable	2,425,671	2,345,812
Due from Affiliates	†	†
Third Party Settlements Receivable	2,363,210	2,899,576
Other Accounts Receivable	70,180	118,673
Inventory	463,668	547,456
Other Current Assets	61,046	278,684
Total Non-Current Assets	18,402,726	15,802,249
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	5,051,994	5,569,054
Due From Affiliates	4,330,955	653,911
Investments in Affiliates	†	†
Other Non-current Assets	47,757	476,348
Gross Property, Plant and Equipment (PP&E)	23,025,123	24,641,695
Accumulated Depreciation	14,053,103	15,538,759
Net Property, Plant and Equipment (PP&E)	8,972,020	9,102,936
Total Unrestricted Assets	23,887,324	22,244,419
Total Current Liabilities	5,896,590	7,743,963
Current Long Term Debt (LTD)	607,066	748,508
Accounts Payable and Accrued Expenses	5,289,524	4,246,664
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	†	2,748,791
Total Non-current Liabilities	2,685,109	2,655,246
Long Term Debt	2,685,109	2,220,776
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	434,470
Fund Balance Unrestricted	15,305,625	11,845,210
Total Liabilities & Equity	23,887,324	22,244,419
Total Restricted Assets	4,390,676	5,408,671
Cash and Investments	3,444,667	4,582,988
Receivables	946,009	825,683
Other Assets	†	†
Total Restricted Liabilities and Equity	4,390,676	5,408,671
Total Restricted Fund Balance	4,390,676	5,408,671
Total Liabilities	†	†
Temporarily Restricted Net Assets	2,458,958	3,323,140
Permanently Restricted Net Assets	1,931,718	2,085,531

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	39,273,340	41,868,465
Gross Inpatient Service Revenue	10,814,155	9,980,305
Gross Outpatient Service Revenue	28,459,185	31,888,160
Free Care (Charity Care)	733,205	400,286
Bad Debt (Provision for Bad Debt)	1,063,875	1,537,202
Contractuals	9,623,996	9,796,603
Changes in Prior Year Estimated/Final Settlements	†	†
Net Patient Service Revenue	27,852,264	30,134,374
Other Operating Revenue	876,890	598,122
Total Operating Revenue	28,729,154	30,732,496
Total Operating Expenses	29,426,063	31,951,415
Depreciation and Amortization	1,515,696	1,507,361
Interest	262,394	299,209
Other Operating Expenses	27,647,973	30,144,845
Net Operating Income	-696,909	-1,218,919
Total Non-operating Revenue	422,364	1,130,713
Total Investment Income	347,524	693,757
Interest and Dividends	121,131	168,149
Realized Gains/Losses on Sales of Securities	226,393	525,608
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	-196,859	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	271,699	436,956
Excess of Revenue over Expenses	-274,545	-88,206
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	-274,545	-88,206
Total Change in Unrestricted Net Assets	-168,149	-3,460,415
Net Assets Released for Restrictions - Capital	†	808,621
Unrealized Gains/Losses on Investments	106,396	150,124
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	-4,330,954
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	1.787	1.551
Current Ratio without Board Designated and Undesignated Investments	.93	.832
Days in Accounts Receivable	31.788	28.413
Acid Test	.017	.033
Days Cash on Hand, Current	1.319	3.021
Days Cash on Hand, Incl Board Designated & Undesignated Investments	67.386	69.789
Average Payment Period, Accounts Payable and Accrued Expenses	69.174	50.914
Average Payment Period, Current Liabilities	77.113	92.844
Capital Structure		
Equity Financing Ratio	.641	.533
Fixed Asset Financing	.299	.244
Cash Flow Divided by Total Debt	.145	.136
Cash Flow Divided by Total Debt with Operating Income Only	.095	.028
Debt Service Coverage Total	1.799	1.896
Debt Service Coverage Total with Operating Income Only	1.294	.648
Profitability		
Total Margin	-.009	-.003
Operating Margin	-.024	-.04
Non Operating Revenue Margin	-1.538	-12.819
Return On Assets	-.011	-.004
Return On Equity	-.018	-.007
Markup	1.364	1.329
Deductible	.245	.234
Markup Adjustment for Deductible	1.037	1.022
Reported Income Index	1.633	.025
Asset Efficiency		
Total Asset Turnover	1.22	1.432
Fixed Asset Turnover	3.202	3.376
Average Age Plant Depreciation Only	9.272	10.309
Other Financial Ratios		
Total Operating Expense Growth	.098	.086
Total Operating Revenue Growth	.042	.07
Realized Gains Divided by Non-Operating Revenue	.536	.465
Realized Gains Divided by Net Income	-.825	-5.959
Long Term Debt to Equity	.175	.187

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	2,964,271	5,999,159
Cash and Investment	-441,526	1,834,891
Current Assets Whose Use is Limited		†
Net Patient Accounts Receivable	3,267,215	4,033,147
Due from Affiliates		†
Third Party Settlements Receivable		†
Other Accounts Receivable		†
Inventory	84,724	84,494
Other Current Assets	53,858	46,627
Total Non-Current Assets	15,014,944	13,811,421
Trustee Held Investments		†
Board Designated and Undesignated Investments		†
Due From Affiliates		†
Investments in Affiliates		†
Other Non-current Assets	1,282,792	1,288,612
Gross Property, Plant and Equipment (PP&E)	16,227,294	15,676,601
Accumulated Depreciation	2,495,142	3,153,792
Net Property, Plant and Equipment (PP&E)	13,732,152	12,522,809
Total Unrestricted Assets	17,979,215	19,810,580
Total Current Liabilities	1,217,383	1,516,014
Current Long Term Debt (LTD)		†
Accounts Payable and Accrued Expenses	938,861	1,022,931
Estimated Third Party Settlements		†
Due to Affiliates		†
Other Current Liabilities	278,522	493,083
Total Non-current Liabilities	14,173,915	13,197,226
Long Term Debt	14,173,915	12,160,480
Estimated Third Party Settlements		†
Due to Affiliates		†
Self Insurance Fund		†
Accrued Pension and Post Retiree Health Benefits		†
Other Non-Current Liabilities	†	1,036,746
Fund Balance Unrestricted	2,587,917	5,097,339
Total Liabilities & Equity	17,979,215	19,810,579
Total Restricted Assets	†	†
Cash and Investments		†
Receivables		†
Other Assets		†
Total Restricted Liabilities and Equity	†	†
Total Restricted Fund Balance	†	†
Total Liabilities		†
Temporarily Restricted Net Assets		†
Permanently Restricted Net Assets		†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	43,890,260	41,150,273
Gross Inpatient Service Revenue	42,546,666	39,282,950
Gross Outpatient Service Revenue	1,343,594	1,867,323
Free Care (Charity Care)	228,686	229,478
Bad Debt (Provision for Bad Debt)	1,372,695	415,530
Contractuals	15,991,807	13,280,018
Changes in Prior Year Estimated/Final Settlements	†	†
Net Patient Service Revenue	26,297,072	27,225,247
Other Operating Revenue	285,472	486,835
Total Operating Revenue	26,582,544	27,712,082
Total Operating Expenses	22,325,717	22,721,835
Depreciation and Amortization	836,724	791,453
Interest	1,133,975	969,258
Other Operating Expenses	20,355,018	20,961,124
Net Operating Income	4,256,827	4,990,247
Total Non-operating Revenue	167,546	258,071
Total Investment Income	167,546	258,071
Interest and Dividends	167,546	258,071
Realized Gains/Losses on Sales of Securities		†
Permanently Impaired Security Writedowns		†
Gains/Losses on Joint Ventures/Equity Investments		†
Permanently Impaired Writedowns of Other Assets		†
Other Non-Operating Revenues (Gifts, Bequests, etc.)		†
Excess of Revenue over Expenses	4,424,373	5,248,318
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	4,424,373	5,248,318
Total Change in Unrestricted Net Assets	4,424,373	3,352,308
Net Assets Released for Restrictions - Capital	†	†
Unrealized Gains/Losses on Investments		†
Minimum Pension Liability Adjustment		†
Transfers From/To Affiliates		-1,896,010
Mergers		†
Consolidations with Support		†
Other Changes		†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	2.435	3.957
Current Ratio without Board Designated and Undesignated Investments	2.435	3.957
Days in Accounts Receivable	45.349	54.071
Acid Test	-0.363	1.21
Days Cash on Hand, Current	-7.5	30.539
Days Cash on Hand, Incl Board Designated & Undesignated Investments	-7.5	30.539
Average Payment Period, Accounts Payable and Accrued Expenses	15.947	17.025
Average Payment Period, Current Liabilities	20.678	25.232
Capital Structure		
Equity Financing Ratio	.144	.257
Fixed Asset Financing	1.032	.971
Cash Flow Divided by Total Debt	.342	.41
Cash Flow Divided by Total Debt with Operating Income Only	.331	.393
Debt Service Coverage Total	5.64	7.231
Debt Service Coverage Total with Operating Income Only	5.492	6.965
Profitability		
Total Margin	.165	.188
Operating Margin	.16	.18
Non Operating Revenue Margin	.038	.049
Return On Assets	.246	.265
Return On Equity	1.71	1.03
Markup	1.979	1.832
Deductible	.364	.323
Markup Adjustment for Deductible	1.262	1.248
Reported Income Index	1.719	2.091
Asset Efficiency		
Total Asset Turnover	1.488	1.412
Fixed Asset Turnover	1.936	2.213
Average Age Plant Depreciation Only	2.982	3.985
Other Financial Ratios		
Total Operating Expense Growth	.015	.018
Total Operating Revenue Growth	-0.01	.042
Realized Gains Divided by Non-Operating Revenue	†	†
Realized Gains Divided by Net Income	†	†
Long Term Debt to Equity	5.477	2.386

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	9,665,027	11,730,298
Cash and Investment	3,338,883	3,732,616
Current Assets Whose Use is Limited		†
Net Patient Accounts Receivable	3,667,700	4,722,891
Due from Affiliates		†
Third Party Settlements Receivable	1,346,764	1,821,550
Other Accounts Receivable	53,000	70,075
Inventory	946,824	1,088,395
Other Current Assets	311,856	294,771
Total Non-Current Assets	13,955,894	15,885,115
Trustee Held Investments	108,348	150,058
Board Designated and Undesignated Investments		†
Due From Affiliates		†
Investments in Affiliates		†
Other Non-current Assets	2,341,561	2,436,506
Gross Property, Plant and Equipment (PP&E)	24,521,837	27,712,240
Accumulated Depreciation	13,015,852	14,413,689
Net Property, Plant and Equipment (PP&E)	11,505,985	13,298,551
Total Unrestricted Assets	23,620,921	27,615,413
Total Current Liabilities	4,776,806	5,605,690
Current Long Term Debt (LTD)	749,701	622,900
Accounts Payable and Accrued Expenses	4,000,589	4,888,007
Estimated Third Party Settlements		†
Due to Affiliates		†
Other Current Liabilities	26,516	94,783
Total Non-current Liabilities	5,356,675	5,809,752
Long Term Debt	5,356,675	5,809,752
Estimated Third Party Settlements		†
Due to Affiliates		†
Self Insurance Fund		†
Accrued Pension and Post Retiree Health Benefits		†
Other Non-Current Liabilities		†
Fund Balance Unrestricted	13,487,440	16,199,971
Total Liabilities & Equity	23,620,921	27,615,413
Total Restricted Assets	345,732	455,894
Cash and Investments	345,732	455,894
Receivables		†
Other Assets		†
Total Restricted Liabilities and Equity	345,732	455,894
Total Restricted Fund Balance	345,732	455,894
Total Liabilities		†
Temporarily Restricted Net Assets	345,732	455,894
Permanently Restricted Net Assets		†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	62,179,374	66,040,780
Gross Inpatient Service Revenue	26,250,856	26,953,045
Gross Outpatient Service Revenue	35,928,518	39,087,735
Free Care (Charity Care)	539,399	689,526
Bad Debt (Provision for Bad Debt)	382,987	582,506
Contractuals	21,358,745	22,651,276
Changes in Prior Year Estimated/Final Settlements		-1,300,000
Net Patient Service Revenue	39,898,243	43,417,472
Other Operating Revenue	1,064,802	1,126,664
Total Operating Revenue	40,963,045	44,544,136
Total Operating Expenses	39,686,577	42,493,214
Depreciation and Amortization	1,642,952	1,692,526
Interest	347,148	378,211
Other Operating Expenses	37,696,477	40,422,477
Net Operating Income	1,276,468	2,050,922
Total Non-operating Revenue	87,151	661,609
Total Investment Income	85,151	111,399
Interest and Dividends	85,151	111,399
Realized Gains/Losses on Sales of Securities		†
Permanently Impaired Security Writedowns		†
Gains/Losses on Joint Ventures/Equity Investments	2,000	-29,280
Permanently Impaired Writedowns of Other Assets		†
Other Non-Operating Revenues (Gifts, Bequests, etc.)		579,490
Excess of Revenue over Expenses	1,363,619	2,712,531
Extraordinary Gains/Losses		†
Total Surplus/Deficit	1,363,619	2,712,531
Total Change in Unrestricted Net Assets	1,388,616	2,712,531
Net Assets Released for Restrictions - Capital	24,997	†
Unrealized Gains/Losses on Investments		†
Minimum Pension Liability Adjustment		†
Transfers From/To Affiliates		†
Mergers		†
Consolidations with Support		†
Other Changes		†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.		FY 2005	FY 2006
RATIOS			
Liquidity			
Current Ratio with Board Designated and Undesignated Investments		2.023	2.093
Current Ratio without Board Designated and Undesignated Investments		2.023	2.093
Days in Accounts Receivable		33.553	39.704
Acid Test		.699	.666
Days Cash on Hand, Current		32.034	33.392
Days Cash on Hand, Incl Board Designated & Undesignated Investments		32.034	33.392
Average Payment Period, Accounts Payable and Accrued Expenses		38.383	43.728
Average Payment Period, Current Liabilities		45.83	50.148
Capital Structure			
Equity Financing Ratio		.571	.587
Fixed Asset Financing		.466	.437
Cash Flow Divided by Total Debt		.297	.386
Cash Flow Divided by Total Debt with Operating Income Only		.288	.328
Debt Service Coverage Total		3.26	4.241
Debt Service Coverage Total with Operating Income Only		3.175	3.654
Profitability			
Total Margin		.033	.06
Operating Margin		.031	.046
Non Operating Revenue Margin		.064	.244
Return On Assets		.058	.098
Return On Equity		.101	.167
Markup		1.594	1.581
Deductible		.344	.343
Markup Adjustment for Deductible		1.055	1.048
Reported Income Index		.982	1.
Asset Efficiency			
Total Asset Turnover		1.738	1.637
Fixed Asset Turnover		3.56	3.35
Average Age Plant Depreciation Only		7.922	8.516
Other Financial Ratios			
Total Operating Expense Growth		.11	.071
Total Operating Revenue Growth		.066	.087
Realized Gains Divided by Non-Operating Revenue		†	†
Realized Gains Divided by Net Income		†	†
Long Term Debt to Equity		.397	.359

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	9,316,705	10,197,855
Cash and Investment	75,471	116,473
Current Assets Whose Use is Limited	134,738	129,603
Net Patient Accounts Receivable	5,083,289	4,025,825
Due from Affiliates	35,652	670,542
Third Party Settlements Receivable	2,915,385	4,118,158
Other Accounts Receivable	239,000	20,832
Inventory	766,804	1,003,045
Other Current Assets	66,366	113,377
Total Non-Current Assets	10,363,285	10,372,794
Trustee Held Investments	†	†
Board Designated and Undesignated Investments		†
Due From Affiliates		†
Investments in Affiliates		†
Other Non-current Assets	539,400	715,999
Gross Property, Plant and Equipment (PP&E)	20,189,945	21,705,347
Accumulated Depreciation	10,366,060	12,048,552
Net Property, Plant and Equipment (PP&E)	9,823,885	9,656,795
Total Unrestricted Assets	19,679,990	20,570,649
Total Current Liabilities	9,031,934	9,298,601
Current Long Term Debt (LTD)	481,048	355,619
Accounts Payable and Accrued Expenses	5,518,924	5,990,323
Estimated Third Party Settlements		†
Due to Affiliates		643,474
Other Current Liabilities	3,031,962	2,309,185
Total Non-current Liabilities	3,073,228	2,878,033
Long Term Debt	3,073,228	2,878,033
Estimated Third Party Settlements		†
Due to Affiliates		†
Self Insurance Fund		†
Accrued Pension and Post Retiree Health Benefits		†
Other Non-Current Liabilities		†
Fund Balance Unrestricted	7,574,828	8,394,015
Total Liabilities & Equity	19,679,990	20,570,649
Total Restricted Assets	111,660	31,247
Cash and Investments		†
Receivables		†
Other Assets	111,660	31,247
Total Restricted Liabilities and Equity	111,660	31,247
Total Restricted Fund Balance	111,660	31,247
Total Liabilities	†	†
Temporarily Restricted Net Assets	111,660	31,247
Permanently Restricted Net Assets		†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	74,212,532	81,278,218
Gross Inpatient Service Revenue	28,478,793	29,900,704
Gross Outpatient Service Revenue	45,733,739	51,377,514
Free Care (Charity Care)	753,789	929,690
Bad Debt (Provision for Bad Debt)	1,438,465	2,404,086
Contractuals	36,874,157	40,815,251
Changes in Prior Year Estimated/Final Settlements		-1,237,000
Net Patient Service Revenue	35,146,121	38,366,191
Other Operating Revenue	284,723	330,346
Total Operating Revenue	35,430,844	38,696,537
Total Operating Expenses	35,052,474	38,227,893
Depreciation and Amortization	1,487,913	1,617,410
Interest	416,839	392,474
Other Operating Expenses	33,147,722	36,218,009
Net Operating Income	378,370	468,644
Total Non-operating Revenue	226,064	275,543
Total Investment Income	†	†
Interest and Dividends	†	†
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	226,064	275,543
Excess of Revenue over Expenses	604,434	744,187
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	604,434	744,187
Total Change in Unrestricted Net Assets	604,434	819,187
Net Assets Released for Restrictions - Capital		75,000
Unrealized Gains/Losses on Investments		†
Minimum Pension Liability Adjustment		†
Transfers From/To Affiliates		†
Mergers		†
Consolidations with Support		†
Other Changes		†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Parkview Adventist Medical Center -- Brunswick, Me.		FY 2005	FY 2006
RATIOS			
Liquidity			
Current Ratio with Board Designated and Undesignated Investments		1.032	1.097
Current Ratio without Board Designated and Undesignated Investments		1.032	1.097
Days in Accounts Receivable		52.791	38.3
Acid Test		.023	.026
Days Cash on Hand, Current		2.286	2.453
Days Cash on Hand, Incl Board Designated & Undesignated Investments		2.286	2.453
Average Payment Period, Accounts Payable and Accrued Expenses		60.016	59.722
Average Payment Period, Current Liabilities		98.218	92.705
Capital Structure			
Equity Financing Ratio		.385	.408
Fixed Asset Financing		.313	.298
Cash Flow Divided by Total Debt		.173	.194
Cash Flow Divided by Total Debt with Operating Income Only		.154	.171
Debt Service Coverage Total		2.636	3.153
Debt Service Coverage Total with Operating Income Only		2.399	2.837
Profitability			
Total Margin		.017	.019
Operating Margin		.011	.012
Non Operating Revenue Margin		.374	.37
Return On Assets		.031	.036
Return On Equity		.08	.089
Markup		2.125	2.135
Deductible		.497	.502
Markup Adjustment for Deductible		1.073	1.067
Reported Income Index		1.	.908
Asset Efficiency			
Total Asset Turnover		1.812	1.895
Fixed Asset Turnover		3.607	4.007
Average Age Plant Depreciation Only		6.967	7.449
Other Financial Ratios			
Total Operating Expense Growth		.118	.091
Total Operating Revenue Growth		.18	.092
Realized Gains Divided by Non-Operating Revenue		†	†
Realized Gains Divided by Net Income		†	†
Long Term Debt to Equity		.406	.343

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	33,981,739	35,136,663
Cash and Investment	19,361,314	20,443,299
Current Assets Whose Use is Limited	1,037,536	1,050,342
Net Patient Accounts Receivable	8,765,066	9,028,945
Due from Affiliates	1,214,700	514,784
Third Party Settlements Receivable	742,736	845,583
Other Accounts Receivable	†	†
Inventory	1,128,842	1,332,707
Other Current Assets	1,731,545	1,921,003
Total Non-Current Assets	35,918,506	38,620,384
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	†	†
Due From Affiliates	1,248,177	1,565,891
Investments in Affiliates	†	†
Other Non-current Assets	1,951,562	3,488,173
Gross Property, Plant and Equipment (PP&E)	81,895,566	86,308,334
Accumulated Depreciation	49,176,799	52,742,014
Net Property, Plant and Equipment (PP&E)	32,718,767	33,566,320
Total Unrestricted Assets	69,900,245	73,757,047
Total Current Liabilities	8,019,336	9,843,523
Current Long Term Debt (LTD)	1,030,000	1,060,000
Accounts Payable and Accrued Expenses	6,989,336	8,783,523
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	†	†
Total Non-current Liabilities	18,907,848	17,839,316
Long Term Debt	18,907,848	17,839,316
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	42,973,061	46,074,208
Total Liabilities & Equity	69,900,245	73,757,047
Total Restricted Assets	7,239,135	7,690,032
Cash and Investments	7,239,135	7,690,032
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	7,239,135	7,690,032
Total Restricted Fund Balance	7,239,135	7,690,032
Total Liabilities	†	†
Temporarily Restricted Net Assets	1,585,715	1,938,215
Permanently Restricted Net Assets	5,653,420	5,751,817

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	135,943,020	145,324,002
Gross Inpatient Service Revenue	65,623,590	68,460,691
Gross Outpatient Service Revenue	70,319,430	76,863,311
Free Care (Charity Care)	287,048	970,168
Bad Debt (Provision for Bad Debt)	2,939,251	3,726,461
Contractuals	60,813,567	61,702,620
Changes in Prior Year Estimated/Final Settlements	-2,800,000	†
Net Patient Service Revenue	74,703,154	78,924,753
Other Operating Revenue	5,272,469	6,334,482
Total Operating Revenue	79,975,623	85,259,235
Total Operating Expenses	75,631,144	84,806,658
Depreciation and Amortization	4,467,391	4,465,311
Interest	981,704	964,808
Other Operating Expenses	70,182,049	79,376,539
Net Operating Income	4,344,479	452,577
Total Non-operating Revenue	1,159,883	2,391,097
Total Investment Income	522,753	959,282
Interest and Dividends	398,552	817,928
Realized Gains/Losses on Sales of Securities	124,201	141,354
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	-4,883	-243,247
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	642,013	1,675,062
Excess of Revenue over Expenses	5,504,362	2,843,674
Extraordinary Gains/Losses	-722,936	†
Total Surplus/Deficit	4,781,426	2,843,674
Total Change in Unrestricted Net Assets	5,720,541	3,101,147
Net Assets Released for Restrictions - Capital	686,762	101,427
Unrealized Gains/Losses on Investments	-164,058	195,847
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	416,411	-39,801
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.		FY 2005	FY 2006
RATIOS			
Liquidity			
Current Ratio with Board Designated and Undesignated Investments		4.237	3.57
Current Ratio without Board Designated and Undesignated Investments		4.237	3.57
Days in Accounts Receivable		42.826	41.756
Acid Test		2.544	2.184
Days Cash on Hand, Current		104.626	97.648
Days Cash on Hand, Incl Board Designated & Undesignated Investments		104.626	97.648
Average Payment Period, Accounts Payable and Accrued Expenses		35.848	39.905
Average Payment Period, Current Liabilities		41.131	44.72
Capital Structure			
Equity Financing Ratio		.615	.625
Fixed Asset Financing		.578	.531
Cash Flow Divided by Total Debt		.37	.264
Cash Flow Divided by Total Debt with Operating Income Only		.327	.178
Debt Service Coverage Total		5.331	4.148
Debt Service Coverage Total with Operating Income Only		4.767	2.949
Profitability			
Total Margin		.068	.032
Operating Margin		.054	.005
Non Operating Revenue Margin		.211	.841
Return On Assets		.079	.039
Return On Equity		.128	.062
Markup		1.867	1.788
Deductible		.447	.425
Markup Adjustment for Deductible		1.063	1.061
Reported Income Index		.962	.917
Asset Efficiency			
Total Asset Turnover		1.161	1.188
Fixed Asset Turnover		2.444	2.54
Average Age Plant Depreciation Only		11.008	11.811
Other Financial Ratios			
Total Operating Expense Growth		.044	.121
Total Operating Revenue Growth		.091	.066
Realized Gains Divided by Non-Operating Revenue		.107	.059
Realized Gains Divided by Net Income		.023	.05
Long Term Debt to Equity		.44	.387

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	4,620,193	7,304,155
Cash and Investment	352,138	76,868
Current Assets Whose Use is Limited	66,791	68,692
Net Patient Accounts Receivable	1,788,048	1,752,220
Due from Affiliates		†
Third Party Settlements Receivable	1,998,492	4,929,506
Other Accounts Receivable	†	†
Inventory	†	342,241
Other Current Assets	414,724	134,628
Total Non-Current Assets	4,406,986	8,019,174
Trustee Held Investments		†
Board Designated and Undesignated Investments	1,070,636	1,017,945
Due From Affiliates		†
Investments in Affiliates	-9,065	-15,007
Other Non-current Assets	20,954	19,684
Gross Property, Plant and Equipment (PP&E)	11,191,838	15,052,855
Accumulated Depreciation	7,867,377	8,056,303
Net Property, Plant and Equipment (PP&E)	3,324,461	6,996,552
Total Unrestricted Assets	9,027,179	15,323,329
Total Current Liabilities	4,442,500	6,655,390
Current Long Term Debt (LTD)	501,167	344,168
Accounts Payable and Accrued Expenses	2,091,081	3,492,917
Estimated Third Party Settlements	1,475,252	1,639,645
Due to Affiliates	†	†
Other Current Liabilities	375,000	1,178,660
Total Non-current Liabilities	1,952,803	5,470,482
Long Term Debt	1,593,803	5,470,482
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	359,000	†
Fund Balance Unrestricted	2,631,876	3,197,457
Total Liabilities & Equity	9,027,179	15,323,329
Total Restricted Assets	398,221	416,620
Cash and Investments	398,221	416,620
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	398,221	416,620
Total Restricted Fund Balance	398,221	416,620
Total Liabilities	†	†
Temporarily Restricted Net Assets	321,672	340,071
Permanently Restricted Net Assets	76,549	76,549

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	24,719,568	26,187,508
Gross Inpatient Service Revenue	6,428,286	6,318,292
Gross Outpatient Service Revenue	18,291,282	19,869,216
Free Care (Charity Care)	414,328	600,042
Bad Debt (Provision for Bad Debt)	728,015	658,100
Contractuals	7,833,077	7,102,358
Changes in Prior Year Estimated/Final Settlements	†	-603,000
Net Patient Service Revenue	15,744,148	18,430,008
Other Operating Revenue	582,316	698,446
Total Operating Revenue	16,326,464	19,128,454
Total Operating Expenses	16,050,570	18,724,555
Depreciation and Amortization	460,193	478,759
Interest	118,602	165,234
Other Operating Expenses	15,471,775	18,080,562
Net Operating Income	275,894	403,899
Total Non-operating Revenue	76,699	55,800
Total Investment Income	76,046	62,425
Interest and Dividends	48,055	30,940
Realized Gains/Losses on Sales of Securities	27,991	31,485
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	-1,014	-13,047
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	1,667	6,422
Excess of Revenue over Expenses	352,593	459,699
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	352,593	459,699
Total Change in Unrestricted Net Assets	458,664	565,581
Net Assets Released for Restrictions - Capital	179,939	31,325
Unrealized Gains/Losses on Investments	-5,234	34,044
Minimum Pension Liability Adjustment		†
Transfers From/To Affiliates	-68,634	40,513
Mergers		†
Consolidations with Support		†
Other Changes		†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	1.281	1.25
Current Ratio without Board Designated and Undesignated Investments	1.04	1.097
Days in Accounts Receivable	41.453	34.702
Acid Test	.094	.022
Days Cash on Hand, Current	9.808	2.912
Days Cash on Hand, Incl Board Designated & Undesignated Investments	34.874	23.275
Average Payment Period, Accounts Payable and Accrued Expenses	48.956	69.874
Average Payment Period, Current Liabilities	104.007	133.138
Capital Structure		
Equity Financing Ratio	.292	.209
Fixed Asset Financing	.479	.782
Cash Flow Divided by Total Debt	.127	.077
Cash Flow Divided by Total Debt with Operating Income Only	.115	.073
Debt Service Coverage Total	2.672	1.656
Debt Service Coverage Total with Operating Income Only	2.452	1.572
Profitability		
Total Margin	.021	.024
Operating Margin	.017	.021
Non Operating Revenue Margin	.218	.121
Return On Assets	.039	.03
Return On Equity	.134	.144
Markup	1.576	1.436
Deductible	.317	.271
Markup Adjustment for Deductible	1.088	1.057
Reported Income Index	1.265	.813
Asset Efficiency		
Total Asset Turnover	1.817	1.252
Fixed Asset Turnover	4.911	2.734
Average Age Plant Depreciation Only	17.096	16.827
Other Financial Ratios		
Total Operating Expense Growth	.073	.167
Total Operating Revenue Growth	.017	.172
Realized Gains Divided by Non-Operating Revenue	.365	.564
Realized Gains Divided by Net Income	.079	.068
Long Term Debt to Equity	.606	1.711

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	25,370,632	32,476,294
Cash and Investment	15,763,630	17,956,980
Current Assets Whose Use is Limited	†	†
Net Patient Accounts Receivable	6,736,099	9,192,234
Due from Affiliates	†	†
Third Party Settlements Receivable	1,727,019	4,008,673
Other Accounts Receivable	278,747	323,578
Inventory	766,086	905,868
Other Current Assets	99,051	88,961
Total Non-Current Assets	21,504,910	21,959,060
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	11,560,521	12,178,148
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	959,740	1,001,588
Gross Property, Plant and Equipment (PP&E)	27,825,149	29,077,759
Accumulated Depreciation	18,840,500	20,298,435
Net Property, Plant and Equipment (PP&E)	8,984,649	8,779,324
Total Unrestricted Assets	46,875,542	54,435,354
Total Current Liabilities	4,730,938	4,061,320
Current Long Term Debt (LTD)	295,000	175,000
Accounts Payable and Accrued Expenses	4,424,950	3,874,317
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	10,988	12,003
Total Non-current Liabilities	4,187,260	4,141,924
Long Term Debt	4,187,260	4,141,924
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	37,957,344	46,232,110
Total Liabilities & Equity	46,875,542	54,435,354
Total Restricted Assets	618,683	624,223
Cash and Investments	618,683	624,223
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	618,683	624,223
Total Restricted Fund Balance	618,683	624,223
Total Liabilities	†	†
Temporarily Restricted Net Assets	618,683	624,223
Permanently Restricted Net Assets	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	91,328,992	94,367,464
Gross Inpatient Service Revenue	40,084,588	35,039,812
Gross Outpatient Service Revenue	51,244,404	59,327,652
Free Care (Charity Care)	584,323	1,288,195
Bad Debt (Provision for Bad Debt)	3,319,492	3,183,776
Contractuals	47,890,877	43,586,108
Changes in Prior Year Estimated/Final Settlements	†	†
Net Patient Service Revenue	39,534,300	46,309,385
Other Operating Revenue	479,211	484,025
Total Operating Revenue	40,013,511	46,793,410
Total Operating Expenses	39,444,256	40,247,055
Depreciation and Amortization	1,690,307	1,773,068
Interest	262,386	265,166
Other Operating Expenses	37,491,563	38,208,821
Net Operating Income	569,255	6,546,355
Total Non-operating Revenue	1,498,139	1,850,576
Total Investment Income	1,489,860	1,818,105
Interest and Dividends	1,489,860	1,818,105
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	-86,068	-48,005
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	94,347	80,476
Excess of Revenue over Expenses	2,067,394	8,396,931
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	2,067,394	8,396,931
Total Change in Unrestricted Net Assets	3,076,168	8,274,766
Net Assets Released for Restrictions - Capital	11,613	25,438
Unrealized Gains/Losses on Investments	997,161	-147,603
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2005	FY 2006
RATIOS		

Liquidity

Current Ratio with Board Designated and Undesignated Investments	7.806	10.995
Current Ratio without Board Designated and Undesignated Investments	5.363	7.996
Days in Accounts Receivable	62.191	72.451
Acid Test	3.332	4.421
Days Cash on Hand, Current	152.401	170.357
Days Cash on Hand, Incl Board Designated & Undesignated Investments	264.166	285.89
Average Payment Period, Accounts Payable and Accrued Expenses	42.78	36.755
Average Payment Period, Current Liabilities	45.738	38.529

Capital Structure

Equity Financing Ratio	.81	.849
Fixed Asset Financing	.466	.472
Cash Flow Divided by Total Debt	.421	1.24
Cash Flow Divided by Total Debt with Operating Income Only	.253	1.014
Debt Service Coverage Total	7.148	18.629
Debt Service Coverage Total with Operating Income Only	4.484	15.325

Profitability

Total Margin	.05	.173
Operating Margin	.014	.14
Non Operating Revenue Margin	.725	.22
Return On Assets	.044	.154
Return On Equity	.054	.182
Markup	2.328	2.357
Deductible	.524	.462
Markup Adjustment for Deductible	1.113	1.274
Reported Income Index	.672	1.015

Asset Efficiency

Total Asset Turnover	.886	.894
Fixed Asset Turnover	4.454	5.33
Average Age Plant Depreciation Only	11.146	11.448

Other Financial Ratios

Total Operating Expense Growth	.103	.02
Total Operating Revenue Growth	.088	.169
Realized Gains Divided by Non-Operating Revenue	†	†
Realized Gains Divided by Net Income	†	†
Long Term Debt to Equity	.11	.09

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	6,794,322	6,920,573
Cash and Investment	812,014	407,891
Current Assets Whose Use is Limited	48,206	48,297
Net Patient Accounts Receivable	2,404,850	2,754,221
Due from Affiliates	12,620	11,505
Third Party Settlements Receivable	3,289,171	3,438,745
Other Accounts Receivable	†	†
Inventory	198,228	213,154
Other Current Assets	29,233	46,760
Total Non-Current Assets	7,311,566	10,065,221
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	1,456,366	1,664,407
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	73,562	398,107
Gross Property, Plant and Equipment (PP&E)	16,326,855	19,309,420
Accumulated Depreciation	10,545,217	11,306,713
Net Property, Plant and Equipment (PP&E)	5,781,638	8,002,707
Total Unrestricted Assets	14,105,888	16,985,794
Total Current Liabilities	1,190,580	2,220,618
Current Long Term Debt (LTD)	142,092	525,579
Accounts Payable and Accrued Expenses	948,258	1,676,714
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	100,230	18,325
Total Non-current Liabilities	4,099,828	4,688,750
Long Term Debt	1,492,472	969,345
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	2,607,356	3,394,755
Other Non-Current Liabilities	†	324,650
Fund Balance Unrestricted	8,815,480	10,076,426
Total Liabilities & Equity	14,105,888	16,985,794
Total Restricted Assets	773,958	829,619
Cash and Investments	773,958	829,619
Receivables		†
Other Assets		†
Total Restricted Liabilities and Equity	773,958	829,619
Total Restricted Fund Balance	496,765	505,025
Total Liabilities	277,193	324,594
Temporarily Restricted Net Assets	233,810	242,120
Permanently Restricted Net Assets	262,955	262,905

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	37,057,682	38,959,123
Gross Inpatient Service Revenue	10,974,834	10,077,907
Gross Outpatient Service Revenue	26,082,848	28,881,216
Free Care (Charity Care)	225,346	582,767
Bad Debt (Provision for Bad Debt)	919,442	1,248,029
Contractuals	14,509,728	14,029,314
Changes in Prior Year Estimated/Final Settlements	-196,142	†
Net Patient Service Revenue	21,599,308	23,099,013
Other Operating Revenue	413,402	369,677
Total Operating Revenue	22,012,710	23,468,690
Total Operating Expenses	20,217,854	22,396,573
Depreciation and Amortization	661,390	769,186
Interest	78,710	93,289
Other Operating Expenses	19,477,754	21,534,098
Net Operating Income	1,794,856	1,072,117
Total Non-operating Revenue	112,864	271,340
Total Investment Income	112,864	157,846
Interest and Dividends	112,864	157,846
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	113,494
Excess of Revenue over Expenses	1,907,720	1,343,457
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	1,907,720	1,343,457
Total Change in Unrestricted Net Assets	2,105,220	1,254,465
Net Assets Released for Restrictions - Capital	137,470	189,863
Unrealized Gains/Losses on Investments	60,030	-8,650
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	-270,205

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	6.93	3.866
Current Ratio without Board Designated and Undesignated Investments	5.707	3.117
Days in Accounts Receivable	40.639	43.521
Acid Test	.723	.205
Days Cash on Hand, Current	16.055	7.699
Days Cash on Hand, Incl Board Designated & Undesignated Investments	43.237	35.789
Average Payment Period, Accounts Payable and Accrued Expenses	17.698	28.297
Average Payment Period, Current Liabilities	22.221	37.477
Capital Structure		
Equity Financing Ratio	.625	.593
Fixed Asset Financing	.258	.121
Cash Flow Divided by Total Debt	.486	.306
Cash Flow Divided by Total Debt with Operating Income Only	.464	.266
Debt Service Coverage Total	9.308	9.372
Debt Service Coverage Total with Operating Income Only	8.911	8.219
Profitability		
Total Margin	.086	.057
Operating Margin	.082	.046
Non Operating Revenue Margin	.059	.202
Return On Assets	.135	.079
Return On Equity	.216	.133
Markup	1.853	1.756
Deductible	.392	.36
Markup Adjustment for Deductible	1.136	1.13
Reported Income Index	.906	1.065
Asset Efficiency		
Total Asset Turnover	1.569	1.398
Fixed Asset Turnover	3.807	2.933
Average Age Plant Depreciation Only	15.944	14.7
Other Financial Ratios		
Total Operating Expense Growth	.035	.108
Total Operating Revenue Growth	.016	.066
Realized Gains Divided by Non-Operating Revenue	†	†
Realized Gains Divided by Net Income	†	†
Long Term Debt to Equity	.169	.096

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	4,464,797	4,981,259
Cash and Investment	2,255,535	1,116,608
Current Assets Whose Use is Limited	157,154	160,813
Net Patient Accounts Receivable	1,317,621	1,403,536
Due from Affiliates	407	30,629
Third Party Settlements Receivable	195,586	1,661,411
Other Accounts Receivable	163,381	161,913
Inventory	201,705	211,728
Other Current Assets	173,408	234,621
Total Non-Current Assets	12,150,385	12,523,426
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	1,654,580	1,822,583
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	1,883,241	2,298,288
Gross Property, Plant and Equipment (PP&E)	17,879,741	18,618,483
Accumulated Depreciation	9,267,177	10,215,928
Net Property, Plant and Equipment (PP&E)	8,612,564	8,402,555
Total Unrestricted Assets	16,615,182	17,504,685
Total Current Liabilities	3,125,445	3,287,779
Current Long Term Debt (LTD)	519,622	474,268
Accounts Payable and Accrued Expenses	1,804,954	1,909,614
Estimated Third Party Settlements	603,337	534,759
Due to Affiliates	197,532	369,138
Other Current Liabilities	†	†
Total Non-current Liabilities	5,563,980	5,171,473
Long Term Debt	5,490,685	5,017,126
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	73,295	154,347
Fund Balance Unrestricted	7,925,757	9,045,433
Total Liabilities & Equity	16,615,182	17,504,685
Total Restricted Assets	468,057	539,330
Cash and Investments	468,057	539,330
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	468,057	539,330
Total Restricted Fund Balance	468,057	539,330
Total Liabilities	†	†
Temporarily Restricted Net Assets	88,789	150,215
Permanently Restricted Net Assets	379,268	389,115

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	34,256,614	37,963,436
Gross Inpatient Service Revenue	8,339,787	9,084,908
Gross Outpatient Service Revenue	25,916,827	28,878,528
Free Care (Charity Care)	705,260	1,527,353
Bad Debt (Provision for Bad Debt)	833,121	831,759
Contractuals	15,888,800	15,871,972
Changes in Prior Year Estimated/Final Settlements	†	†
Net Patient Service Revenue	16,829,433	19,732,352
Other Operating Revenue	709,990	840,076
Total Operating Revenue	17,539,423	20,572,428
Total Operating Expenses	17,236,209	19,628,027
Depreciation and Amortization	966,413	1,019,140
Interest	264,976	251,815
Other Operating Expenses	16,004,820	18,357,072
Net Operating Income	303,214	944,401
Total Non-operating Revenue	57,975	122,969
Total Investment Income	97,678	165,404
Interest and Dividends	74,716	84,564
Realized Gains/Losses on Sales of Securities	22,962	80,840
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	-39,703	-42,435
Excess of Revenue over Expenses	361,189	1,067,370
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	361,189	1,067,370
Total Change in Unrestricted Net Assets	668,623	1,119,676
Net Assets Released for Restrictions - Capital	279,724	42,710
Unrealized Gains/Losses on Investments	27,710	9,596
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	1.958	2.069
Current Ratio without Board Designated and Undesignated Investments	1.429	1.515
Days in Accounts Receivable	28.577	25.962
Acid Test	.772	.389
Days Cash on Hand, Current	54.127	25.056
Days Cash on Hand, Incl Board Designated & Undesignated Investments	91.246	60.804
Average Payment Period, Accounts Payable and Accrued Expenses	40.493	37.456
Average Payment Period, Current Liabilities	70.117	64.487
Capital Structure		
Equity Financing Ratio	.477	.517
Fixed Asset Financing	.638	.597
Cash Flow Divided by Total Debt	.153	.247
Cash Flow Divided by Total Debt with Operating Income Only	.146	.232
Debt Service Coverage Total	2.463	3.031
Debt Service Coverage Total with Operating Income Only	2.373	2.872
Profitability		
Total Margin	.021	.052
Operating Margin	.017	.046
Non Operating Revenue Margin	.161	.115
Return On Assets	.022	.061
Return On Equity	.046	.118
Markup	2.029	1.977
Deductible	.464	.418
Markup Adjustment for Deductible	1.107	1.168
Reported Income Index	.54	.953
Asset Efficiency		
Total Asset Turnover	1.059	1.182
Fixed Asset Turnover	2.036	2.448
Average Age Plant Depreciation Only	9.589	10.024
Other Financial Ratios		
Total Operating Expense Growth	.029	.139
Total Operating Revenue Growth	.013	.173
Realized Gains Divided by Non-Operating Revenue	.396	.657
Realized Gains Divided by Net Income	.064	.076
Long Term Debt to Equity	.693	.555

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	24,302,551	23,678,603
Cash and Investment	5,468,974	5,334,468
Current Assets Whose Use is Limited	903,122	926,807
Net Patient Accounts Receivable	10,301,057	10,897,518
Due from Affiliates	†	†
Third Party Settlements Receivable	5,661,793	4,249,682
Other Accounts Receivable	114,486	449,165
Inventory	1,032,193	941,199
Other Current Assets	820,926	879,764
Total Non-Current Assets	50,542,925	54,330,688
Trustee Held Investments	272,150	274,103
Board Designated and Undesignated Investments	19,093,231	18,999,373
Due From Affiliates	100,000	100,000
Investments in Affiliates	53,705	544,705
Other Non-current Assets	703,636	975,717
Gross Property, Plant and Equipment (PP&E)	77,994,145	85,339,592
Accumulated Depreciation	47,673,942	51,902,802
Net Property, Plant and Equipment (PP&E)	30,320,203	33,436,790
Total Unrestricted Assets	74,845,476	78,009,291
Total Current Liabilities	9,251,172	9,609,205
Current Long Term Debt (LTD)	790,000	825,000
Accounts Payable and Accrued Expenses	8,434,224	8,748,708
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	26,948	35,497
Total Non-current Liabilities	10,286,556	9,759,430
Long Term Debt	9,746,463	8,921,463
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	540,093	837,967
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	55,307,748	58,640,656
Total Liabilities & Equity	74,845,476	78,009,291
Total Restricted Assets	7,575,898	9,432,082
Cash and Investments	5,300,247	5,910,807
Receivables	1,715,093	2,925,700
Other Assets	560,558	595,575
Total Restricted Liabilities and Equity	7,575,898	9,432,082
Total Restricted Fund Balance	7,575,898	9,432,082
Total Liabilities	†	†
Temporarily Restricted Net Assets	5,961,149	7,782,316
Permanently Restricted Net Assets	1,614,749	1,649,766

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	173,343,872	187,851,556
Gross Inpatient Service Revenue	89,153,728	91,963,537
Gross Outpatient Service Revenue	84,190,144	95,888,019
Free Care (Charity Care)	2,673,799	4,092,231
Bad Debt (Provision for Bad Debt)	3,332,167	4,081,120
Contractuals	82,277,442	88,094,468
Changes in Prior Year Estimated/Final Settlements	-1,815,264	-118,171
Net Patient Service Revenue	86,875,728	91,701,908
Other Operating Revenue	3,394,664	3,338,423
Total Operating Revenue	90,270,392	95,040,331
Total Operating Expenses	90,114,262	94,930,554
Depreciation and Amortization	4,343,965	4,398,812
Interest	579,420	544,861
Other Operating Expenses	85,190,877	89,986,881
Net Operating Income	156,130	109,777
Total Non-operating Revenue	820,044	742,956
Total Investment Income	674,256	647,537
Interest and Dividends	674,256	647,537
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	-23,351
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	145,788	118,770
Excess of Revenue over Expenses	976,174	852,733
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	976,174	852,733
Total Change in Unrestricted Net Assets	1,658,531	3,332,908
Net Assets Released for Restrictions - Capital	87,136	871,943
Unrealized Gains/Losses on Investments	521,283	1,530,027
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	73,938	78,205
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Southern Maine Medical Center -- Biddeford, Me.		FY 2005	FY 2006
RATIOS			
Liquidity			
Current Ratio with Board Designated and Undesignated Investments		4.691	4.441
Current Ratio without Board Designated and Undesignated Investments		2.627	2.464
Days in Accounts Receivable		43.279	43.375
Acid Test		.689	.652
Days Cash on Hand, Current		27.117	25.244
Days Cash on Hand, Incl Board Designated & Undesignated Investments		108.369	101.844
Average Payment Period, Accounts Payable and Accrued Expenses		35.892	35.272
Average Payment Period, Current Liabilities		39.369	38.742
Capital Structure			
Equity Financing Ratio		.739	.752
Fixed Asset Financing		.321	.267
Cash Flow Divided by Total Debt		.272	.271
Cash Flow Divided by Total Debt with Operating Income Only		.23	.233
Debt Service Coverage Total		4.421	4.342
Debt Service Coverage Total with Operating Income Only		3.807	3.786
Profitability			
Total Margin		.011	.009
Operating Margin		.002	.001
Non Operating Revenue Margin		.84	.871
Return On Assets		.013	.011
Return On Equity		.018	.015
Markup		1.961	2.014
Deductible		.475	.469
Markup Adjustment for Deductible		1.048	1.086
Reported Income Index		.589	.256
Asset Efficiency			
Total Asset Turnover		1.217	1.228
Fixed Asset Turnover		2.977	2.842
Average Age Plant Depreciation Only		10.975	11.799
Other Financial Ratios			
Total Operating Expense Growth		.068	.053
Total Operating Revenue Growth		.063	.053
Realized Gains Divided by Non-Operating Revenue		†	†
Realized Gains Divided by Net Income		†	†
Long Term Debt to Equity		.176	.152

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	8,548,679	9,935,541
Cash and Investment	3,734,377	1,840,779
Current Assets Whose Use is Limited	555,060	463,417
Net Patient Accounts Receivable	1,319,146	2,965,471
Due from Affiliates	†	†
Third Party Settlements Receivable	2,721,340	4,306,757
Other Accounts Receivable	†	†
Inventory	120,742	120,752
Other Current Assets	98,014	238,365
Total Non-Current Assets	26,763,611	25,629,128
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	†	†
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	300,724	289,517
Gross Property, Plant and Equipment (PP&E)	29,204,625	29,511,844
Accumulated Depreciation	2,741,738	4,172,233
Net Property, Plant and Equipment (PP&E)	26,462,887	25,339,611
Total Unrestricted Assets	35,312,290	35,564,669
Total Current Liabilities	4,670,895	4,447,258
Current Long Term Debt (LTD)	1,915,418	541,620
Accounts Payable and Accrued Expenses	1,967,477	2,294,419
Estimated Third Party Settlements	†	†
Due to Affiliates	788,000	1,611,219
Other Current Liabilities	†	†
Total Non-current Liabilities	24,485,839	24,174,670
Long Term Debt	24,485,839	23,944,670
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	230,000
Fund Balance Unrestricted	6,172,029	6,942,741
Total Liabilities & Equity	35,328,763	35,564,669
Total Restricted Assets	269,460	406,504
Cash and Investments	269,460	406,504
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	269,460	406,504
Total Restricted Fund Balance	252,987	406,504
Total Liabilities	16,473	†
Temporarily Restricted Net Assets	252,987	406,504
Permanently Restricted Net Assets		†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	41,220,507	42,756,709
Gross Inpatient Service Revenue	40,991,459	38,814,296
Gross Outpatient Service Revenue	229,048	3,942,413
Free Care (Charity Care)	5,422,789	4,350,050
Bad Debt (Provision for Bad Debt)	555,735	522,345
Contractuals	7,257,368	8,330,250
Changes in Prior Year Estimated/Final Settlements		†
Net Patient Service Revenue	27,984,615	29,554,064
Other Operating Revenue	301,943	729,046
Total Operating Revenue	28,286,558	30,283,110
Total Operating Expenses	27,644,074	29,608,005
Depreciation and Amortization	1,425,178	1,471,787
Interest	1,339,242	1,283,549
Other Operating Expenses	24,879,654	26,852,669
Net Operating Income	642,484	675,105
Total Non-operating Revenue	80,489	99,407
Total Investment Income	82,188	109,546
Interest and Dividends	82,188	109,546
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	-1,699	-10,139
Other Non-Operating Revenues (Gifts, Bequests, etc.)		†
Excess of Revenue over Expenses	722,973	774,512
Extraordinary Gains/Losses		†
Total Surplus/Deficit	722,973	774,512
Total Change in Unrestricted Net Assets	1,717,973	770,712
Net Assets Released for Restrictions - Capital	995,000	†
Unrealized Gains/Losses on Investments	†	†
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	-3,800
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Spring Harbor Hospital -- Westbrook, Me.

FY 2005

FY 2006

RATIOS

Liquidity

Current Ratio with Board Designated and Undesignated Investments	1.83	2.234
Current Ratio without Board Designated and Undesignated Investments	1.83	2.234
Days in Accounts Receivable	17.205	36.624
Acid Test	.918	.518
Days Cash on Hand, Current	59.714	29.891
Days Cash on Hand, Incl Board Designated & Undesignated Investments	59.714	29.891
Average Payment Period, Accounts Payable and Accrued Expenses	27.39	29.765
Average Payment Period, Current Liabilities	65.025	57.693

Capital Structure

Equity Financing Ratio	.175	.195
Fixed Asset Financing	.925	.945
Cash Flow Divided by Total Debt	.074	.078
Cash Flow Divided by Total Debt with Operating Income Only	.071	.075
Debt Service Coverage Total	1.84	1.103
Debt Service Coverage Total with Operating Income Only	1.797	1.072

Profitability

Total Margin	.025	.025
Operating Margin	.023	.022
Non Operating Revenue Margin	.111	.128
Return On Assets	.02	.022
Return On Equity	.117	.112
Markup	1.502	1.469
Deductible	.176	.195
Markup Adjustment for Deductible	1.24	1.187
Reported Income Index	.421	1.005

Asset Efficiency

Total Asset Turnover	.803	.854
Fixed Asset Turnover	1.069	1.195
Average Age Plant Depreciation Only	1.924	2.835

Other Financial Ratios

Total Operating Expense Growth	.093	.071
Total Operating Revenue Growth	.086	.071
Realized Gains Divided by Non-Operating Revenue	†	†
Realized Gains Divided by Net Income	†	†
Long Term Debt to Equity	3.967	3.449

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	4,682,940	4,277,140
Cash and Investment	1,092,113	918,898
Current Assets Whose Use is Limited	174,692	178,534
Net Patient Accounts Receivable	2,522,425	2,559,468
Due from Affiliates	288,856	67,889
Third Party Settlements Receivable	†	†
Other Accounts Receivable	121,202	61,154
Inventory	266,324	292,162
Other Current Assets	217,328	199,035
Total Non-Current Assets	21,086,705	20,640,574
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	3,448,116	3,670,232
Due From Affiliates	†	†
Investments in Affiliates	90,000	90,000
Other Non-current Assets	347,300	367,686
Gross Property, Plant and Equipment (PP&E)	26,962,278	27,379,302
Accumulated Depreciation	9,760,989	10,866,646
Net Property, Plant and Equipment (PP&E)	17,201,289	16,512,656
Total Unrestricted Assets	25,769,645	24,917,714
Total Current Liabilities	4,084,178	3,599,546
Current Long Term Debt (LTD)	312,718	322,698
Accounts Payable and Accrued Expenses	1,297,201	1,624,657
Estimated Third Party Settlements	1,246,242	191,000
Due to Affiliates	1,008,017	1,241,191
Other Current Liabilities	220,000	220,000
Total Non-current Liabilities	9,993,734	9,494,660
Long Term Debt	9,380,075	8,759,763
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	613,659	734,897
Fund Balance Unrestricted	11,691,733	11,823,508
Total Liabilities & Equity	25,769,645	24,917,714
Total Restricted Assets	1,796,619	1,550,482
Cash and Investments	977,968	1,081,709
Receivables	818,651	468,773
Other Assets	†	†
Total Restricted Liabilities and Equity	1,796,619	1,550,482
Total Restricted Fund Balance	1,796,619	1,550,482
Total Liabilities	†	†
Temporarily Restricted Net Assets	1,171,223	853,723
Permanently Restricted Net Assets	625,396	696,759

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	18,886,899	20,943,665
Gross Inpatient Service Revenue	7,043,688	7,422,291
Gross Outpatient Service Revenue	11,843,211	13,521,374
Free Care (Charity Care)	205,271	226,320
Bad Debt (Provision for Bad Debt)	194,619	586,984
Contractuals	5,302,577	5,968,934
Changes in Prior Year Estimated/Final Settlements	300,000	†
Net Patient Service Revenue	12,884,432	14,161,427
Other Operating Revenue	2,672,812	3,434,834
Total Operating Revenue	15,557,244	17,596,261
Total Operating Expenses	16,329,351	18,188,748
Depreciation and Amortization	1,149,389	1,107,509
Interest	506,078	525,173
Other Operating Expenses	14,673,884	16,556,066
Net Operating Income	-772,107	-592,487
Total Non-operating Revenue	538,924	614,641
Total Investment Income	145,684	390,742
Interest and Dividends	141,798	151,958
Realized Gains/Losses on Sales of Securities	3,886	238,784
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	393,240	223,899
Excess of Revenue over Expenses	-233,183	22,154
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	-233,183	22,154
Total Change in Unrestricted Net Assets	703,845	131,774
Net Assets Released for Restrictions - Capital	797,203	315,571
Unrealized Gains/Losses on Investments	139,825	-120,451
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	-85,500

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Andrews Hospital -- Boothbay Harbor, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	1.991	2.208
Current Ratio without Board Designated and Undesignated Investments	1.147	1.188
Days in Accounts Receivable	71.457	65.968
Acid Test	.31	.305
Days Cash on Hand, Current	30.46	23.45
Days Cash on Hand, Incl Board Designated & Undesignated Investments	113.37	101.878
Average Payment Period, Accounts Payable and Accrued Expenses	31.191	34.716
Average Payment Period, Current Liabilities	98.203	76.917
Capital Structure		
Equity Financing Ratio	.454	.475
Fixed Asset Financing	.545	.53
Cash Flow Divided by Total Debt	.065	.086
Cash Flow Divided by Total Debt with Operating Income Only	.027	.039
Debt Service Coverage Total	1.759	1.975
Debt Service Coverage Total with Operating Income Only	1.092	1.241
Profitability		
Total Margin	-.014	.001
Operating Margin	-.05	-.034
Non Operating Revenue Margin	-2.311	27.744
Return On Assets	-.009	.001
Return On Equity	-.02	.002
Markup	1.32	1.34
Deductible	.281	.285
Markup Adjustment for Deductible	.996	1.012
Reported Income Index	-.331	.168
Asset Efficiency		
Total Asset Turnover	.625	.731
Fixed Asset Turnover	.904	1.066
Average Age Plant Depreciation Only	8.492	9.812
Other Financial Ratios		
Total Operating Expense Growth	.119	.114
Total Operating Revenue Growth	.199	.131
Realized Gains Divided by Non-Operating Revenue	.007	.388
Realized Gains Divided by Net Income	-.017	10.778
Long Term Debt to Equity	.802	.741

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	25,808,148	26,927,714
Cash and Investment	13,865,264	14,577,028
Current Assets Whose Use is Limited	†	†
Net Patient Accounts Receivable	6,898,105	7,122,366
Due from Affiliates	233,357	†
Third Party Settlements Receivable	3,530,599	3,628,209
Other Accounts Receivable	†	†
Inventory	698,719	844,740
Other Current Assets	582,104	755,371
Total Non-Current Assets	30,385,628	32,426,608
Trustee Held Investments	1,007,482	1,012,412
Board Designated and Undesignated Investments	1,496,651	1,700,158
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	1,068,813	1,933,792
Gross Property, Plant and Equipment (PP&E)	58,070,646	61,366,407
Accumulated Depreciation	31,257,964	33,586,161
Net Property, Plant and Equipment (PP&E)	26,812,682	27,780,246
Total Unrestricted Assets	56,193,776	59,354,322
Total Current Liabilities	9,583,008	10,011,539
Current Long Term Debt (LTD)	2,455,645	1,737,364
Accounts Payable and Accrued Expenses	7,127,363	8,274,175
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	†	†
Total Non-current Liabilities	19,931,218	18,026,613
Long Term Debt	18,458,974	16,991,686
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	1,472,244	1,034,927
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	26,679,550	31,316,170
Total Liabilities & Equity	56,193,776	59,354,322
Total Restricted Assets	1,875,671	2,393,087
Cash and Investments	1,875,671	2,393,087
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	1,875,671	2,393,087
Total Restricted Fund Balance	1,875,671	2,393,087
Total Liabilities	†	†
Temporarily Restricted Net Assets	†	†
Permanently Restricted Net Assets	1,875,671	2,393,087

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	131,633,443	145,080,806
Gross Inpatient Service Revenue	57,586,686	64,914,987
Gross Outpatient Service Revenue	74,046,757	80,165,819
Free Care (Charity Care)	534,232	1,309,931
Bad Debt (Provision for Bad Debt)	4,034,685	3,221,138
Contractuals	53,914,619	59,817,283
Changes in Prior Year Estimated/Final Settlements	†	-1,300,000
Net Patient Service Revenue	73,149,907	82,032,454
Other Operating Revenue	2,253,307	2,247,868
Total Operating Revenue	75,403,214	84,280,322
Total Operating Expenses	73,021,444	80,808,517
Depreciation and Amortization	3,669,520	3,761,419
Interest	1,178,969	1,106,488
Other Operating Expenses	68,172,955	75,940,610
Net Operating Income	2,381,770	3,471,805
Total Non-operating Revenue	1,446,266	278,966
Total Investment Income	1,446,266	2,487,982
Interest and Dividends	1,446,266	2,487,982
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	-2,209,016
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†
Excess of Revenue over Expenses	3,828,036	3,750,771
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	3,828,036	3,750,771
Total Change in Unrestricted Net Assets	1,247,172	4,636,620
Net Assets Released for Restrictions - Capital	†	†
Unrealized Gains/Losses on Investments	89,509	448,532
Minimum Pension Liability Adjustment	-860,373	437,317
Transfers From/To Affiliates	-1,810,000	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	2.849	2.859
Current Ratio without Board Designated and Undesignated Investments	2.693	2.69
Days in Accounts Receivable	34.42	31.691
Acid Test	1.447	1.456
Days Cash on Hand, Current	72.973	69.057
Days Cash on Hand, Incl Board Designated & Undesignated Investments	80.85	77.111
Average Payment Period, Accounts Payable and Accrued Expenses	37.511	39.198
Average Payment Period, Current Liabilities	50.435	47.428
Capital Structure		
Equity Financing Ratio	.475	.528
Fixed Asset Financing	.688	.612
Cash Flow Divided by Total Debt	.254	.268
Cash Flow Divided by Total Debt with Operating Income Only	.205	.258
Debt Service Coverage Total	2.618	2.42
Debt Service Coverage Total with Operating Income Only	2.182	2.341
Profitability		
Total Margin	.05	.044
Operating Margin	.032	.041
Non Operating Revenue Margin	.378	.074
Return On Assets	.068	.063
Return On Equity	.143	.12
Markup	1.834	1.823
Deductible	.41	.412
Markup Adjustment for Deductible	1.095	1.083
Reported Income Index	3.069	.809
Asset Efficiency		
Total Asset Turnover	1.368	1.425
Fixed Asset Turnover	2.812	3.034
Average Age Plant Depreciation Only	8.518	8.929
Other Financial Ratios		
Total Operating Expense Growth	.027	.107
Total Operating Revenue Growth	.041	.118
Realized Gains Divided by Non-Operating Revenue	†	†
Realized Gains Divided by Net Income	†	†
Long Term Debt to Equity	.692	.543

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	31,279,945	33,591,772
Cash and Investment	6,580,392	5,842,744
Current Assets Whose Use is Limited	†	†
Net Patient Accounts Receivable	14,082,963	10,869,653
Due from Affiliates	593,100	1,994,972
Third Party Settlements Receivable	7,072,463	11,839,151
Other Accounts Receivable	†	†
Inventory	1,343,246	1,361,884
Other Current Assets	1,607,781	1,683,368
Total Non-Current Assets	55,955,275	55,884,746
Trustee Held Investments	1,018,227	1,090,903
Board Designated and Undesignated Investments	20,550,259	22,313,281
Due From Affiliates	1,365,318	1,253,741
Investments in Affiliates	1,549,956	1,641,300
Other Non-current Assets	333,195	309,922
Gross Property, Plant and Equipment (PP&E)	67,433,940	61,350,009
Accumulated Depreciation	36,295,620	32,074,410
Net Property, Plant and Equipment (PP&E)	31,138,320	29,275,599
Total Unrestricted Assets	87,235,220	89,476,518
Total Current Liabilities	7,467,979	8,037,319
Current Long Term Debt (LTD)	897,158	1,051,325
Accounts Payable and Accrued Expenses	6,446,044	6,984,654
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Other Current Liabilities	124,777	1,340
Total Non-current Liabilities	23,656,404	22,595,332
Long Term Debt	23,492,934	22,427,158
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	163,470	168,174
Fund Balance Unrestricted	56,110,837	58,843,867
Total Liabilities & Equity	87,235,220	89,476,518
Total Restricted Assets	1,365,268	1,253,692
Cash and Investments	1,365,268	1,253,692
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	1,365,268	1,253,692
Total Restricted Fund Balance	1,365,268	1,253,692
Total Liabilities	†	†
Temporarily Restricted Net Assets	744,572	589,630
Permanently Restricted Net Assets	620,696	664,062

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	245,070,827	262,163,211
Gross Inpatient Service Revenue	123,958,774	121,708,442
Gross Outpatient Service Revenue	121,112,053	140,454,769
Free Care (Charity Care)	3,284,139	2,874,582
Bad Debt (Provision for Bad Debt)	4,666,258	4,333,357
Contractuals	131,409,545	145,135,613
Changes in Prior Year Estimated/Final Settlements	-12,318,619	124,805
Net Patient Service Revenue	118,029,504	109,694,854
Other Operating Revenue	1,119,646	1,457,607
Total Operating Revenue	119,149,150	111,152,461
Total Operating Expenses	100,227,996	107,371,259
Depreciation and Amortization	3,885,043	4,393,221
Interest	1,224,626	1,236,723
Other Operating Expenses	95,118,327	101,741,315
Net Operating Income	18,921,154	3,781,202
Total Non-operating Revenue	1,615,793	2,643,741
Total Investment Income	1,615,793	2,769,094
Interest and Dividends	1,615,793	2,769,094
Realized Gains/Losses on Sales of Securities	†	†
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	-384,788
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	259,435
Excess of Revenue over Expenses	20,536,947	6,424,943
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	20,536,947	6,424,943
Total Change in Unrestricted Net Assets	14,986,031	2,733,030
Net Assets Released for Restrictions - Capital	574,737	529,451
Unrealized Gains/Losses on Investments	†	†
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	-5,982,028	-4,221,364
Mergers	†	†
Consolidations with Support	†	†
Other Changes	-143,625	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	6.94	6.956
Current Ratio without Board Designated and Undesignated Investments	4.189	4.179
Days in Accounts Receivable	43.551	36.168
Acid Test	.881	.727
Days Cash on Hand, Current	24.93	20.709
Days Cash on Hand, Incl Board Designated & Undesignated Investments	102.786	99.797
Average Payment Period, Accounts Payable and Accrued Expenses	24.421	24.757
Average Payment Period, Current Liabilities	28.293	28.488
Capital Structure		
Equity Financing Ratio	.643	.658
Fixed Asset Financing	.754	.766
Cash Flow Divided by Total Debt	.785	.353
Cash Flow Divided by Total Debt with Operating Income Only	.733	.267
Debt Service Coverage Total	12.304	5.649
Debt Service Coverage Total with Operating Income Only	11.529	4.41
Profitability		
Total Margin	.17	.056
Operating Margin	.159	.034
Non Operating Revenue Margin	.079	.411
Return On Assets	.235	.072
Return On Equity	.366	.109
Markup	2.456	2.455
Deductible	.536	.554
Markup Adjustment for Deductible	1.145	1.104
Reported Income Index	1.37	2.351
Asset Efficiency		
Total Asset Turnover	1.384	1.272
Fixed Asset Turnover	3.826	3.797
Average Age Plant Depreciation Only	9.342	7.301
Other Financial Ratios		
Total Operating Expense Growth	.034	.071
Total Operating Revenue Growth	.236	-.067
Realized Gains Divided by Non-Operating Revenue	†	†
Realized Gains Divided by Net Income	†	†
Long Term Debt to Equity	.419	.381

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	9,122,326	10,199,808
Cash and Investment	2,854,744	5,255,934
Current Assets Whose Use is Limited	547,152	675,500
Net Patient Accounts Receivable	1,611,118	2,024,680
Due from Affiliates	225,979	397,812
Third Party Settlements Receivable	1,390,818	†
Other Accounts Receivable	†	†
Inventory	910,771	969,144
Other Current Assets	1,581,744	876,738
Total Non-Current Assets	20,480,487	22,433,476
Trustee Held Investments	326,988	338,086
Board Designated and Undesignated Investments	3,054,724	3,176,221
Due From Affiliates	†	†
Investments in Affiliates	1,947,753	2,975,693
Other Non-current Assets	171,678	155,954
Gross Property, Plant and Equipment (PP&E)	33,180,303	34,803,461
Accumulated Depreciation	18,200,959	19,015,939
Net Property, Plant and Equipment (PP&E)	14,979,344	15,787,522
Total Unrestricted Assets	29,602,813	32,633,284
Total Current Liabilities	4,243,124	4,673,526
Current Long Term Debt (LTD)	830,154	185,841
Accounts Payable and Accrued Expenses	2,879,548	3,888,300
Estimated Third Party Settlements	†	†
Due to Affiliates	533,422	599,385
Other Current Liabilities	†	†
Total Non-current Liabilities	5,746,643	4,515,989
Long Term Debt	5,296,164	3,923,386
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	450,479	592,603
Fund Balance Unrestricted	19,613,046	23,443,769
Total Liabilities & Equity	29,602,813	32,633,284
Total Restricted Assets	2,242,275	896,185
Cash and Investments	2,242,275	896,185
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	2,242,275	896,185
Total Restricted Fund Balance	2,242,275	896,185
Total Liabilities	†	†
Temporarily Restricted Net Assets	1,814,033	459,360
Permanently Restricted Net Assets	428,242	436,825

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	66,951,619	72,745,529
Gross Inpatient Service Revenue	26,823,715	26,591,587
Gross Outpatient Service Revenue	40,127,904	46,153,942
Free Care (Charity Care)	1,045,072	1,582,452
Bad Debt (Provision for Bad Debt)	1,625,576	2,134,588
Contractuals	30,116,959	32,055,212
Changes in Prior Year Estimated/Final Settlements	†	500,000
Net Patient Service Revenue	34,164,012	36,473,277
Other Operating Revenue	433,914	460,215
Total Operating Revenue	34,597,926	36,933,492
Total Operating Expenses	31,668,755	33,716,180
Depreciation and Amortization	1,885,943	1,677,155
Interest	170,577	91,968
Other Operating Expenses	29,612,235	31,947,057
Net Operating Income	2,929,171	3,217,312
Total Non-operating Revenue	-107,210	-132,651
Total Investment Income	82,534	179,958
Interest and Dividends	54,626	128,491
Realized Gains/Losses on Sales of Securities	27,908	51,467
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	-189,744	-312,609
Excess of Revenue over Expenses	2,821,961	3,084,661
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	2,821,961	3,084,661
Total Change in Unrestricted Net Assets	3,631,308	3,830,723
Net Assets Released for Restrictions - Capital	†	†
Unrealized Gains/Losses on Investments	405,339	232,691
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	404,008	579,451
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	-66,080

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	2.87	2.862
Current Ratio without Board Designated and Undesignated Investments	2.15	2.182
Days in Accounts Receivable	17.213	20.262
Acid Test	.802	1.269
Days Cash on Hand, Current	41.692	67.573
Days Cash on Hand, Incl Board Designated & Undesignated Investments	79.128	103.758
Average Payment Period, Accounts Payable and Accrued Expenses	35.29	44.297
Average Payment Period, Current Liabilities	52.001	53.242
Capital Structure		
Equity Financing Ratio	.663	.718
Fixed Asset Financing	.354	.249
Cash Flow Divided by Total Debt	.471	.518
Cash Flow Divided by Total Debt with Operating Income Only	.482	.533
Debt Service Coverage Total	3.616	5.264
Debt Service Coverage Total with Operating Income Only	3.695	5.408
Profitability		
Total Margin	.082	.084
Operating Margin	.085	.087
Non Operating Revenue Margin	-.038	-.043
Return On Assets	.095	.095
Return On Equity	.144	.132
Markup	2.128	2.171
Deductible	.45	.441
Markup Adjustment for Deductible	1.177	1.22
Reported Income Index	.777	.805
Asset Efficiency		
Total Asset Turnover	1.165	1.128
Fixed Asset Turnover	2.31	2.339
Average Age Plant Depreciation Only	9.651	11.338
Other Financial Ratios		
Total Operating Expense Growth	.092	.065
Total Operating Revenue Growth	.117	.068
Realized Gains Divided by Non-Operating Revenue	-.26	-.388
Realized Gains Divided by Net Income	.01	.017
Long Term Debt to Equity	.27	.167

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	7,925,542	12,827,246
Cash and Investment	1,959,132	1,817,180
Current Assets Whose Use is Limited	935,552	1,373,736
Net Patient Accounts Receivable	3,056,293	2,798,342
Due from Affiliates	†	†
Third Party Settlements Receivable	†	5,093,060
Other Accounts Receivable	†	†
Inventory	1,110,068	1,178,146
Other Current Assets	864,497	566,782
Total Non-Current Assets	37,448,018	39,785,238
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	16,408,376	16,613,411
Due From Affiliates	1,844,474	2,225,919
Investments in Affiliates	†	†
Other Non-current Assets	1,068,586	1,125,172
Gross Property, Plant and Equipment (PP&E)	36,864,094	40,186,902
Accumulated Depreciation	18,737,512	20,366,166
Net Property, Plant and Equipment (PP&E)	18,126,582	19,820,736
Total Unrestricted Assets	45,373,560	52,612,484
Total Current Liabilities	5,032,583	5,604,369
Current Long Term Debt (LTD)	467,758	493,155
Accounts Payable and Accrued Expenses	3,689,872	5,111,214
Estimated Third Party Settlements	874,953	†
Due to Affiliates	†	†
Other Current Liabilities	†	†
Total Non-current Liabilities	8,721,523	8,236,014
Long Term Debt	8,721,523	8,236,014
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	†	†
Other Non-Current Liabilities	†	†
Fund Balance Unrestricted	31,619,454	38,772,101
Total Liabilities & Equity	45,373,560	52,612,484
Total Restricted Assets	13,642,383	16,390,074
Cash and Investments	13,108,076	15,778,391
Receivables	534,307	611,683
Other Assets	†	†
Total Restricted Liabilities and Equity	13,642,383	16,390,074
Total Restricted Fund Balance	13,642,383	16,390,074
Total Liabilities	†	†
Temporarily Restricted Net Assets	1,606,836	2,810,330
Permanently Restricted Net Assets	12,035,547	13,579,744

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	64,162,308	64,331,933
Gross Inpatient Service Revenue	21,562,882	16,727,743
Gross Outpatient Service Revenue	42,599,426	47,604,190
Free Care (Charity Care)	280,335	733,407
Bad Debt (Provision for Bad Debt)	1,450,798	1,463,015
Contractuals	26,748,307	21,544,310
Changes in Prior Year Estimated/Final Settlements	†	†
Net Patient Service Revenue	35,682,868	40,591,201
Other Operating Revenue	1,213,510	1,279,062
Total Operating Revenue	36,896,378	41,870,263
Total Operating Expenses	35,855,591	39,579,226
Depreciation and Amortization	2,095,507	2,191,729
Interest	487,564	465,827
Other Operating Expenses	33,272,520	36,921,670
Net Operating Income	1,040,787	2,291,037
Total Non-operating Revenue	1,437,574	1,418,632
Total Investment Income	522,825	1,195,887
Interest and Dividends	740,101	950,424
Realized Gains/Losses on Sales of Securities	-217,276	245,463
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	-26,930	41,003
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	941,679	181,742
Excess of Revenue over Expenses	2,478,361	3,709,669
Extraordinary Gains/Losses	†	2,063,255
Total Surplus/Deficit	2,478,361	5,772,924
Total Change in Unrestricted Net Assets	2,345,733	7,230,023
Net Assets Released for Restrictions - Capital	†	1,490,355
Unrealized Gains/Losses on Investments	667,372	466,744
Minimum Pension Liability Adjustment	†	†
Transfers From/To Affiliates	-800,000	-500,000
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.		FY 2005	FY 2006
RATIOS			
Liquidity			
Current Ratio with Board Designated and Undesignated Investments		4.835	5.253
Current Ratio without Board Designated and Undesignated Investments		1.575	2.289
Days in Accounts Receivable		31.263	25.163
Acid Test		.575	.569
Days Cash on Hand, Current		31.296	31.152
Days Cash on Hand, Incl Board Designated & Undesignated Investments		208.697	193.342
Average Payment Period, Accounts Payable and Accrued Expenses		39.893	49.899
Average Payment Period, Current Liabilities		54.41	54.713
Capital Structure			
Equity Financing Ratio		.697	.737
Fixed Asset Financing		.481	.416
Cash Flow Divided by Total Debt		.333	.426
Cash Flow Divided by Total Debt with Operating Income Only		.228	.324
Debt Service Coverage Total		5.356	6.82
Debt Service Coverage Total with Operating Income Only		3.835	5.301
Profitability			
Total Margin		.065	.086
Operating Margin		.028	.055
Non Operating Revenue Margin		.58	.382
Return On Assets		.055	.071
Return On Equity		.078	.096
Markup		1.823	1.658
Deductible		.417	.335
Markup Adjustment for Deductible		1.077	1.113
Reported Income Index		.944	.519
Asset Efficiency			
Total Asset Turnover		.845	.823
Fixed Asset Turnover		2.035	2.112
Average Age Plant Depreciation Only		8.942	9.292
Other Financial Ratios			
Total Operating Expense Growth		.047	.104
Total Operating Revenue Growth		.069	.135
Realized Gains Divided by Non-Operating Revenue		-.151	.173
Realized Gains Divided by Net Income		-.088	.066
Long Term Debt to Equity		.276	.212

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Current Assets	16,212,992	16,599,481
Cash and Investment	781,699	486,162
Current Assets Whose Use is Limited	1,980,060	1,463,703
Net Patient Accounts Receivable	9,814,244	11,126,684
Due from Affiliates	†	†
Third Party Settlements Receivable	†	†
Other Accounts Receivable	545,657	575,531
Inventory	2,073,826	2,352,040
Other Current Assets	1,017,506	595,361
Total Non-Current Assets	63,763,478	65,439,057
Trustee Held Investments	†	†
Board Designated and Undesignated Investments	22,104,928	22,590,759
Due From Affiliates	†	†
Investments in Affiliates	†	†
Other Non-current Assets	4,468,546	4,377,561
Gross Property, Plant and Equipment (PP&E)	70,175,180	72,155,484
Accumulated Depreciation	32,985,176	33,684,747
Net Property, Plant and Equipment (PP&E)	37,190,004	38,470,737
Total Unrestricted Assets	79,976,470	82,038,538
Total Current Liabilities	12,968,496	9,960,734
Current Long Term Debt (LTD)	911,801	1,084,001
Accounts Payable and Accrued Expenses	9,649,204	8,640,967
Estimated Third Party Settlements	2,407,491	235,766
Due to Affiliates	†	†
Other Current Liabilities	†	†
Total Non-current Liabilities	20,668,497	21,450,036
Long Term Debt	17,362,821	18,371,741
Estimated Third Party Settlements	†	†
Due to Affiliates	†	†
Self Insurance Fund	†	†
Accrued Pension and Post Retiree Health Benefits	2,539,765	2,298,294
Other Non-Current Liabilities	765,911	780,001
Fund Balance Unrestricted	46,339,477	50,627,768
Total Liabilities & Equity	79,976,470	82,038,538
Total Restricted Assets	7,093,765	7,462,917
Cash and Investments	7,093,765	7,462,917
Receivables	†	†
Other Assets	†	†
Total Restricted Liabilities and Equity	7,093,765	7,462,917
Total Restricted Fund Balance	7,093,765	7,462,917
Total Liabilities	†	†
Temporarily Restricted Net Assets	4,720,730	5,046,739
Permanently Restricted Net Assets	2,373,035	2,416,178

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2005	FY 2006
DATA ELEMENTS	\$	\$
Total Gross Patient Service Revenue (GPSR)	151,907,770	170,489,672
Gross Inpatient Service Revenue	64,554,570	61,014,619
Gross Outpatient Service Revenue	87,353,200	109,475,053
Free Care (Charity Care)	2,455,017	3,124,806
Bad Debt (Provision for Bad Debt)	3,036,991	2,749,735
Contractuals	62,300,837	71,923,385
Changes in Prior Year Estimated/Final Settlements	†	-400,000
Net Patient Service Revenue	84,114,925	93,091,746
Other Operating Revenue	3,102,654	2,704,740
Total Operating Revenue	87,217,579	95,796,486
Total Operating Expenses	83,671,499	93,113,704
Depreciation and Amortization	3,848,034	4,382,372
Interest	949,172	1,014,697
Other Operating Expenses	78,874,293	87,716,635
Net Operating Income	3,546,080	2,682,782
Total Non-operating Revenue	1,418,355	1,544,730
Total Investment Income	1,374,569	1,305,250
Interest and Dividends	551,549	571,579
Realized Gains/Losses on Sales of Securities	823,020	733,671
Permanently Impaired Security Writedowns	†	†
Gains/Losses on Joint Ventures/Equity Investments	-326,791	-37,728
Permanently Impaired Writedowns of Other Assets	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	370,577	277,208
Excess of Revenue over Expenses	4,964,435	4,227,512
Extraordinary Gains/Losses	†	†
Total Surplus/Deficit	4,964,435	4,227,512
Total Change in Unrestricted Net Assets	1,765,528	5,140,276
Net Assets Released for Restrictions - Capital	†	†
Unrealized Gains/Losses on Investments	-245,028	257,179
Minimum Pension Liability Adjustment	-2,953,879	655,585
Transfers From/To Affiliates	†	†
Mergers	†	†
Consolidations with Support	†	†
Other Changes	†	†

† Data not available or not applicable

Maine Health Data Organization

Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2005	FY 2006
RATIOS		
Liquidity		
Current Ratio with Board Designated and Undesignated Investments	2.955	3.934
Current Ratio without Board Designated and Undesignated Investments	1.25	1.666
Days in Accounts Receivable	42.587	43.626
Acid Test	.213	.196
Days Cash on Hand, Current	12.628	8.021
Days Cash on Hand, Incl Board Designated & Undesignated Investments	113.705	100.949
Average Payment Period, Accounts Payable and Accrued Expenses	44.122	35.545
Average Payment Period, Current Liabilities	59.3	40.974
Capital Structure		
Equity Financing Ratio	.579	.617
Fixed Asset Financing	.467	.478
Cash Flow Divided by Total Debt	.262	.274
Cash Flow Divided by Total Debt with Operating Income Only	.22	.225
Debt Service Coverage Total	4.907	4.996
Debt Service Coverage Total with Operating Income Only	4.194	4.194
Profitability		
Total Margin	.056	.043
Operating Margin	.041	.028
Non Operating Revenue Margin	.286	.365
Return On Assets	.062	.052
Return On Equity	.107	.084
Markup	1.853	1.86
Deductible	.41	.422
Markup Adjustment for Deductible	1.108	1.088
Reported Income Index	2.812	.986
Asset Efficiency		
Total Asset Turnover	1.108	1.187
Fixed Asset Turnover	2.345	2.49
Average Age Plant Depreciation Only	8.572	7.686
Other Financial Ratios		
Total Operating Expense Growth	.09	.113
Total Operating Revenue Growth	.086	.098
Realized Gains Divided by Non-Operating Revenue	.58	.475
Realized Gains Divided by Net Income	.166	.174
Long Term Debt to Equity	.375	.363

† Data not available or not applicable